November 3, 2003

Publication 1346 – Record Layout Changes #2

Record Layouts dated 10/30/03

Changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

_____

Attached are:

1. Form 1040 Page 1
    - New Byte Count: **1382**
    - New Seq: 0367
    - Seq 0724 renumbered to 0732.
    - Seq 0725 renumbered to 0733.

2. Form 1040 Page 2
    - New Byte Count: **1154**
    - New Seqs: 1136 and 1137.

3. Schedule C Page 1
    - Del Seq: 0283
    - Seq 0293: Changed Form Ref. from 10 to 9.
    - Seq 0297: Changed Form Ref. from 11 to 10.
    - New Seq: 0300

4. Schedule EIC
    - Seqs 0020, 0090: Changed Form Ref. from 3 to 2b.
    - Seqs 0030, 0035, 0100 and 0105: Changed Form Ref. from 4(a) to 3(a).
    - Seqs 0040, 0045, 0110 and 0115: Changed Form Ref. from 4(b) to 3(b).
    - Seqs 0060, 0130: Changed Form Ref. from 5 to 4.
    - Seqs 0070, 0140: Changed Form Ref. from 6 to 5.

5. Form 2210 Page 1
    - New Byte Count: **0167**
    - Del Seqs: 0020, 0030, 0040, 0054, 0060, 0070, 0080, 0090, 0095, 0100, 0105,
      0110, 0120, 0130, 0140, 0150, 0160, 0170, 0180, 0190, 0200, 0210, 0220,
      0230, 0235, 0236, @0237, and 0240
    - New Seqs: 0025, 0035, 0045, 0055, 0065, 0075, 0085, 0092, 0106, 0115, 0125,
      0135, 0145, 0155, 0165, and 0173

6. Form 2210 Page 2
    - New Byte Count: **0170**
    - Seq 0250 renumbered to 0175.
    - Seq 0251 renumbered to 0176.
    - Seq 0252 renumbered to 0177.
    - Seq 0253 renumbered to 0178.
    - Seq 0254 renumbered to 0182.
    - Seq 0255 renumbered to 0184.
    - New Seqs: 0185, 0187, 0195, 0197, 0201, 0205, 0215, 0225, 0227, 0233, and
      0245
    - Del Seqs 0250 through 0720

7. Form 2210 Page 3
    - New Byte Count: **0607**
    - Seq 2510 renumbered to 0246.
    - Seq 2511 renumbered to 0248.
    - Seq 2512 renumbered to 0258.
    - Seq 2513 renumbered to 0262.
    - Seq 2514 renumbered to 0263.
    - Seq 2515 renumbered to 0264.
    - New Seqs: 0265, 0275, 0285, 0295, 0298, 0303, 0308, 0315, 0325, 0335, 0355, 0365, 0375, 0385, 0395, 0405, 0415, 0435, 0445, 0455, 0465, 0475, 0485, 0495, 0515, 0525, 0535, 0545, 0565, 0580, 0590, 0595, 0600, 0605, 0610, 0615, 0620, 0625, 0630, 0635, 0640, 0650, 0655, 0660 and 0670
    - Del Seqs 2520 through 3840

8. **Form 2210 Page 4 – New Page**

9. Form 4952
    - New Byte Count: **0239**
    - New Seqs: 0102 and 0104.

10. Form 6251 Page 2
    - New Byte Count: **0403**
    - New Seqs: 0503, 0535, 0537, 0550, 0575, 0580, 0590, 0595, 0600, 0605, 0610, 0615, 0620, and 0625
    - Del Seqs: 0505, 0532, 0538, 0553, 0557, and 0560.
    - Seq 0515: Changed Identification to "Multiply Line 47 by .05".
    - Seq 0540: Changed Identification to "Multiply Line 51 by .08".
    - Seq 0555: Changed Identification to "Multiply Line 53 by .10".
    - Seq 0570 renumbered to 0585.

11. Form 8606 Page 2
    - New Byte Count: **0163**
    - New Seqs: 0365 and 0370.
    - Seq 0376: Changed Form Ref. from 23 to 25.

12. Form 8582 Page 2
    - New Byte Count: **1889**
    - New Seq: 1890

13. Form 8582 Page 3
    - New Byte Count: **699**
    - New Seq: 2730

14. Form 8611
    - Seq 0060: Changed Field Description from N to AN.

15. Form 8812
    - Seq 0025: Changed Identification amount to $10,500.
    - Seq 0035: Changed Identification amount to $10,500.

16. Form 8839 Page 1
- New Byte Count: **0397**
- New Seqs: 0255 and 0257

17. Form 8862 Page 1
- Seq 0010: Changed the Value of the Field Description to "2003".

18. Form 8863
- Seq 0450: Changed Form Ref. from 5c to 5.
- Seq 0460: Changed Form Ref. from 6c to 6. Changed Identification amount to $10,000.
- Seq 0470: Changed Form Ref. from 7c to 7.
- Seq 0480: Changed Form Ref. from 8c to 8.
- Seq 0490: Changed Identification amount to $103,000.

19. Schedule K-1 Page 1 (F8865)
- Del Seq: 0425
- Seq 0450: Changed Identification to "Net Section 1231 **Post-May 5** Gain (Loss)".
- New Seq: 0455

The following Record Layouts were omitted in error:

20. Form 4797 Page 1
- New Byte Count: 0868
- New Seqs: *+0100, 00180, 0256, 0340, 0445, 0455, 0460, 0465, 0490, 0510, and 0515.
- Del Seqs: 0280, 0290, 0300, 0310, 0320, 0330, 0335, 0760, 0770, 0780, 0790, 0800, 0810, and 0815

21. Form 5074
- New Byte Count: 0859
- Deleted Seqs: 0310, 0315.
- Seqs 0320-0445: Reduce all subsequent Form Ref. (22-34) by 1, to 21-33.

Correction:
Record Layout Change #1 contained typographical error. "Form 8**3**83" on cover page should be "Form 8**2**83".

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FORM 1040 PAGE 1          U.S. Individual Income Tax Return

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  ----------------

      Byte Count                    4       "1382" for Fixed;      ||
                                            "nnnn" for variable
                                            format

      Start of Record Sentinel      4       Value "****"

0000  Record ID                      6       "RETbbb"

0001  Type                           6       "1040bb"

0002  Page Number                    5       "PG01b"

0003  Taxpayer                       9       N (Primary SSN)
      Identification
      Number

0004  Filler                         1       blank

0005  Tax Period                     6       Value "200312", YYYYMM |

0006  Filler                         1       blank

0007  Return Sequence                16      N
      Number

0008  Declaration Control            14      N
      Number

0010  Primary SSN                    9       N (Your Social
                                             Security Number)

0020  Primary Date of                8       YYYYMMDD or blank
      Death

0030  Secondary SSN                  9       N or blank

0040  Secondary Date of              8       YYYYMMDD or blank
      Death

0050  Primary Name Control           4       First 4 significant
                                             characters of taxpayer's
                                             last name, no leading or
                                             embedded spaces;
                                             allowable characters are
                                             alpha, hyphen or space
                                             (see special
                                             instructions)
```

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FORM 1040 PAGE 1            U.S. Individual Income Tax Return

Field Identification      Form      Length  Field Description
No.                       Ref.
-----  --------------     ----      ------  ----------------

0055   Spouse's Name                   4    First 4 significant
       Control                              characters of spouse's
                                            last name, no leading or
                                            embedded spaces;
                                            allowable characters are
                                            alpha, hyphen or space
                                            (see special
                                            instructions)

0060   Name Line 1                    35    AN Taxpayer's name
                                            allowable special
                                            characters are: space,
                                            less-than (<), hyphen
                                            (-)
                                            and ampersand (&)

0062   Foreign Street                 35    AN, Allowable special
       Address                              characters are space,
                                            slash, and hyphen

0064   Foreign City, State            35    AN, Allowable special
       or Province, Postal                  characters are space,
       Code                                 slash, and hyphen

0066   Foreign Country                22    A, Allowable special
                                            character is space

0070   Name Line 2                    35    AN, in care of
                                            Addressee, or address
                                            continuation. Allowable
                                            special characters are
                                            space, ampersand, slash,
                                            hyphen and percent (%)

0080   Street Address                 35    AN, Allowable special
                                            characters are space,
                                            slash, hyphen and Literal
                                            "NONE"

0083   City                           22    A, Allowable special
                                            character is space

0087   State Abbreviation              2    A (Standard Postal State
                                            Abbreviations) or "SO"
                                            (State-Only return data
                                            attached)

0095   Zip Code                       12    N (left-justified)
```

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FORM 1040 PAGE 1           U.S. Individual Income Tax Return

Field Identification       Form      Length  Field Description
No.                        Ref.
-----  --------------      ----      ------  ----------------

0097  Address Ind                       1    1 = APO/FPO Address,
                                             2 = Stateside Military
                                                 Address,
                                             3 = Foreign Address,
                                                 or blank

0100  Special Processing               22    "DESERTbSTORM", "HAITI",
      Literal                                "FORMERbYUGOSLAVIA",
                                             "UNbOPERATION",
                                             "JOINTbGUARD",
                                             "JOINTbFORGE",
                                             "NORTHERNbWATCH",
                                             "OPERATIONbALLIEDbFORCE"
                                             "NORTHERNbFORGE",
                                             "ENDURINGbFREEDOM",
                                             "COMBATbZONE",
                                             "COMBATbZONEbYYYYMMDD"
                                             (where YYYYMMDD =
                                             deployment date),
                                             or blank

0110  PECF Primary Yes                  1    "X" or blank

0115  PECF Primary No                   1    "X" or blank

0120  PECF Spouse Yes                   1    "X" or blank

0125  PECF Spouse No                    1    "X" or blank

0130  Filing Status        1-5          1    Value 1, 2, 3, 4 or 5
                                             (Applicable block,
                                             lines 1-5)

@0135  Overseas Extension               6    "STMbnn" or blank
      Explanation

0140  Spouse's Name        3           25    AN (must be present if
                                             filing status = 3,
                                             otherwise blank)

0150  Qualifying Name for  4           25    A or blank
      H of Household

0153  SSN for Qual Name    4            9    N

                                                           --|
0160  Exempt Self          6a           1    "X" or blank

0163  Exempt Spouse        6b           1    "X" or blank

0167  Total Box 6a and 6b               1    Values 0, 1 or 2
```

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  FORM 1040 PAGE 1            U.S. Individual Income Tax Return

  Field Identification       Form     Length  Field Description
  No.                        Ref.
  ----- --------------       ----     ------  ----------------

 *0170  Dependent First      6c(1)       10   AN (first name, blank)
         Name 1                                or "STMbnn"

 +0171  Dependent Last Name  6c(1)       15   AN (last name) or blank.
         1

 +0172  Dependent Name                    4   First 4 significant
         Control - 1                           characters of dependent's
                                               last name, no leading or
                                               embedded spaces;
                                               allowable characters are
                                               alpha, hyphen or space
                                               (see special
                                               instructions)

 +0175  Dependent's SSN - 1  6c(2)        9   N or blank

 +0177  Relationship - 1     6c(3)       11   Values: "CHILD",
                                               "FOSTERCHILD",
                                               "GRANDCHILD",
                                               "GRANDPARENT", "PARENT",
                                               "BROTHER", "SISTER",
                                               "AUNT", "UNCLE",
                                               "NEPHEW", "NIECE",
                                               "NONE", "SON",
                                               "DAUGHTER", "OTHER"

 +0178  Eligibility for      6c(4)        1   "X" or blank
         Child Tax Credit - 1

  0180  Dependent First      6c(1)       10   AN (first name, blank)
         Name 2

  0181  Dependent Last Name  6c(1)       15   'See 1st Occ.'
         2

  0182  Dependent Name                    4   'See 1st Occ.'
         control 2

  0185  Dependent's SSN - 2  6c(2)        9   'See 1st Occ.'

  0187  Relationship - 2     6c(3)       11   'See 1st Occ.'

  0188  Eligibility for      6c(4)        1   'See 1st Occ.'
         Child Tax Credit - 2

  0190  Dependent First      6c(1)       10   'See 2nd Occ.'
         Name 3

  0191  Dependent Last Name  6c(1)       15   'See 1st Occ.'
         3
```

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FORM 1040 PAGE 1          U.S. Individual Income Tax Return

Field  Identification     Form      Length   Field Description
No.                       Ref.
-----  --------------     ----      ------   -----------------

0192   Dependent Name                  4     'See 1st Occ.'
       Control - 3

0195   Dependent's SSN - 3   6c(2)     9     'See 1st Occ.'

0197   Relationship - 3      6c(3)    11     'See 1st Occ.'

0198   Eligibility for       6c(4)     1     'See 1st Occ.'
       Child Tax Credit - 3

0200   Dependent First       6c(1)    10     'See 2nd Occ.'
       Name 4

0201   Dependent Last Name   6c(1)    15     'See 1st Occ.'
       4

0202   Dependent Name                  4     'See 1st Occ.'
       Control 4

0205   Dependent's SSN - 4   6c(2)     9     'See 1st Occ.'

0207   Relationship - 4      6c(3)    11     'See 1st Occ.'

0208   Eligibility for       6c(4)     1     'See 1st Occ.'
       Child Tax Credit - 4

0210   Dependent First       6c(1)    10     'See 2nd Occ.'
       Name 5

0211   Dependent Last Name   6c(1)    15     'See 1st Occ.'
       5

0212   Dependent Name                  4     'See 1st Occ.'
       Control 5

0215   Dependent's SSN - 5   6c(2)     9     'See 1st Occ.'

0217   Relationship - 5      6c(3)    11     'See 1st Occ.'

0218   Eligibility for       6c(4)     1     'See 1st Occ.'
       Child Tax Credit - 5

0240   Number of Children    6c        2     Value Range 00-99
       Who Lived with You

0247   Number of Children    6c        2     Value Range 00-99
       Not living With You

0350   Number of Other       6c        2     Value Range 00-99
       Dependents Listed

0355   Total Exemptions      6d        2     Value Range 00-99
```

FORM 1040 PAGE 1   U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Adoption Literal	7	3	"SNE" ||
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries,Tips	7	12	N
				--|
				--|
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N |

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FORM 1040 PAGE 1          U.S. Individual Income Tax Return

Field  Identification      Form     Length  Field Description
No.                        Ref.
-----  --------------      ----     ------  -----------------

0396   Qualified Dividends  9b       12     N                    |

0420   State/Local Income   10       12     N
       Tax Refund

0430   Alimony Received     11       12     N

0440   Business Income/Loss 12       12     N

0447   Capital             13a        1     "X" or blank      |
       Distribution Box

0450   Capital Gain/Loss   13a       12     N                 |

0455   15% Rate Capital    13b       12     N                 |
       Gain Distributions

0460   F4684 Literal        14        5     "F4684" or blank

0470   Other Gain/Loss      14       12     N

0475   IRA Distributions   15a       12     N
       Received

0477   IRA Distribution    15b        8     "ROLLOVER" or blank
       Literal

@0479  IRA Distribution    15b        6     "STMbnn" or blank
       Explanation

0480   Taxable IRA Amount  15b       12     N

0485   Pensions Annuities  16a       12     N
       Received

0487   Pensions and        16b        8     "ROLLOVER" or blank
       Annuities Literal

0495   Taxable Pensions    16b       12     N
       Amount

0510   Rent/Royalty/Part/  17        12     N
       Estates/Trusts Inc

0520   Farm Income          18       12     N

0545   Repayment Literal    19        6     "REPAID" or blank

0551   Repayment Amount     19       12     N

0552   Unemployment         19       12     N
       Compensation
```

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FORM 1040 PAGE 1              U.S. Individual Income Tax Return

    Field Identification      Form      Length  Field Description
    No.                       Ref.
    -----  --------------     ----      ------  ----------------

    0553  Social Security      20a       12     N
          Benefits

    0555  SS Benefit Indicator 20a        3     "D", "LSE" or blank

    0557  Taxable Amount of    20b       12     N
          Social Security

   *0560  Type of Other Income 21        25     AN, "MSA", "LTC",
                                                "MED&MSA" or "STMbnn"

   +0570  Amount of Other      21        12     N
          Income

   *0574  Housing/Foreign      21        12     Values "FORMb2555",
          Earned Income                         "FORMb2555-EZ", "STMbnn"
          Exclusion Literal                     or blank

   +0577  Housing/Foreign      21        12     N
          Earned Income
          Exclusion Amount

    0590  Total Other Income   21        12     N

    0600  Total Income         22        12     N

    0623  Educator Expenses    23        12     N

    0626  IRA Deduction        24        12     N

    0628  Student Loan         25        12     N
          Interest Deduction

    0630  Tuition and Fees     26        12     N
          Deduction

                                                                --|
    0637  Current Year Moving  27        12     N                 |
          Expenses

    0640  Self-Employed        28        12     N                 |
          Deduction Schedule
          SE

    0645  Self-Employed        29        12     N                 |
          Health Insurance Ded

    0650  Keogh/SEP/SIMPLE     30        12     N                 |
          Deduction

    0680  Early Withdrawal     31        12     N                 |
          Penalty
```

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        FORM 1040 PAGE 1              U.S. Individual Income Tax Return

        Field Identification      Form      Length  Field Description
        No.                       Ref.
        -----  --------------     ----      ------  -----------------

        *0693  Recip Soc Sec No.  32b          9    N or "STMbnn"      |

        +0695  Alimony Amount     32a         12    N                  |

         0697  Total Alimony Paid 32a         12    N                  |

        *0720  Other Adjustments  33          11    Values are         |
               Literal                              "RFST", "SUB-PAYbTRA",
                                                    "QPA", "JURYbPAY",
                                                    "501(C)(18)", "PPR",
                                                    "CLEAN-FUEL", "FBO",
                                                    "FORMb2555",
                                                    "STMbnn" or blank

                                                                    --||
                                                                    --||
        +0730  Other Adjustment   33          12    N                  |
               Amount

         0732  MSA Literal        33           3    "MSA" or blank    ||

         0733  MSA Amount         33          12    N                 ||

         0735  Total Other        33          12    N                  |
               Adjustments

         0740  Total Adjustments  33          12    N                  |

         0750  Adjusted Gross     34          12    N                  |
               Income


               Record Terminus Character       1    Value "#"
```

FORM 1040 PAGE 2   U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1154" for Fixed; || "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040bb"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200312", YYYYMM |
0766	Filler		1	blank
0770	AGI Repeated	35	12	N |
0772	Self 65 or Over Box	36a	1	"X" or blank |
0774	Self Blind Box	36a	1	"X" or blank |
0776	Spouse 65 or Over Box	36a	1	"X" or blank |
0778	Spouse Blind Box	36a	1	"X" or blank |
0783	Total Boxes Checked	36a	1	1, 2, 3, 4 or blank |
0786	Must Itemize Indicator	36b	1	"X" or blank |
0787	Modified Standard Deduction Ind	37	8	"SECTb933" or blank |
0788	Itemize Election Ind	37	2	"IE" or blank |
0789	Total Itemized or Standard Deduction	37	12	N |
0800	AGI Less Deduction	38	12	N |
0810	Exemption Amount	39	12	N |
0820	Taxable Income	40	12	N |

FORM 1040 PAGE 2   U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0853	Form 8814 Block	41a	1	"X" or blank	
0857	Form 8814 Amount	41a	12	N	
0880	Form 4972 Block	41b	1	"X" or blank	
0890	Education Credit Recapture Literal	41	3	"ECR" or blank	
0900	Education Credit Recapture Amount	41	12	N	
0915	Tax	41	12	N	
0918	Alternative Minimum Tax	42	12	N	
0920	Total Tax Before Credits & Other Taxes	43	12	N	
0922	Foreign Tax Credit	44	12	N	
0925	Credit for Child & Dependent Care	45	12	N	
0930	Credit for Elderly or Disabled	46	12	N	
0935	Education Credits (Form 8863)	47	12	N	
0937	Credit for Qualified Retirement Savings	48	12	N	
0940	Child Tax Credit	49	12	N	
0960	Adoption Credit	50	12	N	
0985	Form 8396 Block	51a	1	"X" or blank	
0990	Form 8859 Block	51b	1	"X" or blank	
0995	Credits from F8396 & F8859	51	12	N	
1000	Form 3800 Block	52a	1	"X" or blank	
1005	Form 8801 Block	52b	1	"X" or blank	

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FORM 1040 PAGE 2              U.S. Individual Income Tax Return

    Field Identification     Form       Length  Field Description
    No.                      Ref.
    -----  --------------    ----       ------  ----------------

    1006   Specify Other     52c          1     "X" or blank       |
           Credit Block

    1010   Specify Other     52c         12     "8586", "3468", "5884", |
           Credit Literal                       "6478", "6765", "8820",
                                                 "8826", "8830", "8834",
                                                 "8835", "8844", "8845",
                                                 "8846", "8847", "8860",
                                                 "8861", "8874", "8881",
                                                 "8882", "8884", "FNS",
                                                 or "TRANSbALASKA"

    1015   Other Credits     52          12     N                  |

   @1016   Nonconventional   52           6     "STMbnn" or blank  |
           Source Fuel Credit
           Schedule

                                                                 --|
                                                                 --|
    1020   Total Credits     53          12     N                  |

                                                                 --|
    1030   Tax Less Credits  54          12     N                  |

    1035   Exempt SE Tax                 13     "F4029", "F4361",
           Indicator                            "EXEMPT-NOTARY", or
                                                 blank

    1040   Self Employment Tax  55       12     N                  |

    1070   Railroad Retire   56           4     "RRTA" or blank    |
           Indicator

    1080   Social Security & 56          12     N                  |
           Medicare tax on Tips

    1095   Retirement Tax Plan  57        2     "NO" or blank      |
           Literal

    1100   Tax on Retirement 57          12     N                  |
           Plans

    1105   Advanced EIC      58          12     N                  |
           Payments

    1107   Household         59          12     N                  |
           Employment Taxes
```

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FORM 1040 PAGE 2          U.S. Individual Income Tax Return

   Field Identification      Form       Length  Field Description
   No.                       Ref.
   ----- --------------      ----       ------  -----------------

 *1110  Other Tax Literal     60          8     "EPP", "S72P", "UT", |
                                                "S453A", "STMbnn",
                                                "ADT", "72(M)(5)",
                                                "MSA", "MED&MSA" or
                                                 blank

 +1112  Other Tax Amount      60         12     N                   |

  1114  F8611 Literal         60          5     "LIHCR" or blank    |

  1116  F8611 Amount          60         12     N                   |

  1118  Form 8693 Approved    60          1     "X" or blank        |
        Indicator

  1119  Form 8693 Approved    60          8     DT                  |
        Date

  1121  F4255 Literal         60          3     "ICR" or blank      |

  1122  F4255 Amount          60         12     N                   |

  1123  F8828 Literal         60          4     "FMSR" or blank     |

  1124  F8828 Amount          60         12     N                   |

  1126  F8834 Literal         60          5     "QEVCR" or blank    |

  1128  F8834 Amount          60         12     N                   |

  1129  F8697 Literal or      60          9     "FORMb8697",        |
        F8866 Literal                           "FORMb8866" or blank

  1131  F8697 Amount or       60         12     N                   |
        F8866 Amount

  1132  F8845 Literal         60          4     "IECR" or blank     |

  1134  F8845 Amount          60         12     N                   |

  1136  F8882 Literal         60          5     "ECCFR" or blank   ||

  1137  F8882 Amount          60         12     N                  ||

  1139  F8874 Literal         60          4     "NMCR" or blank     |

  1141  F8874 Amount          60         12     N                   |

  1145  Total Other Tax       60         12     N                   |

  1150  Total Tax             60         12     N                   |
```

FORM 1040 PAGE 2   U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1155	Other 1099 Withholding Literal	61	9	"FORMb1099" or blank |
1160	Withholding	61	12	N |
1161	Divorced Spouse SSN	62	9	N or blank |
1162	Divorced Literal	62	3	"DIV" or blank |
1170	ES Payments	62	12	N |
@1173	Estimated Payment Name Change	62	6	"STMbnn" or blank |
1178	EIC Literal	63	3	NO ENTRY |
1180	Earned Income Credit	63	12	N |
1183	EIC Eligibility	63	6	"CLERGY" or "NO" or | blank
1184	Excess SS & Tier 1 RRTA Tax	64	12	N |
1186	Additional Child Tax Credit (Form 8812)	65	12	N |
1190	F4868 Amount	66	12	N |
1202	Form 2439 Block	67a	1	"X" or blank |
1205	Form 4136 Block	67b	1	"X" or blank |
1208	Form 8885 Block	67c	1	"X" or blank |
1210	Other Payments	67	12	N |
1245	Form 8689 Literal	67	9	"FORMb8689" or blank |
1246	Form 8689 Amount	67	12	N |
1250	Total Payments	68	12	N |
1260	Overpaid	69	12	N |
1262	Direct Deposit-Yes		1	"X" or blank |
1263	Direct Deposit-No		1	"X" or blank |
1270	Refund	70a	12	N |

```
FORM 1040 PAGE 2          U.S. Individual Income Tax Return

Field  Identification       Form      Length  Field Description
No.                         Ref.
-----  --------------       ----      ------  -----------------

1272   Routing Transit      70b          9    N or blank           |
       Number

1274   Checking Account     70c          1    "X" or blank         |
       Indicator

1276   Savings Account      70c          1    "X" or blank         |
       Indicator

1278   Depositor Account    70d         17    AN (includes hyphens or |
       Number                                 blank)

1280   Applied to ES Tax    71          12    N                    |

1290   Amount Owed          72          12    N                    |

1295   ES Penalty Indicator 73           1    NO ENTRY             |

1300   ES Penalty Amount    73          12    N                    |

1303   Third Party                       1    "X" or blank
       Designee "Yes" Box

1305   Third Party                       1    "X" or blank
       Designee "No" Box

1307   Third Party                      35    AN or "PREPARER"
       Designee Name

1309   Third Party                      10    N
       Designee Telephone
       Number

1313   Third Party                       5    AN or blank
       Designee PIN

1315   Remittance                       12    No Entry

1321   Primary Taxpayer                  5    N (PIN Use Only)
       Signature

1323   Occupation                       25    AN

1324   Spouse Signature                  5    N (PIN Use Only)

1325   Surviving Spouse                  1    "X" or blank         |

1326   Personal                          1    "X" or blank         |
       Representative

1327   Spouse Occupation                25    AN
```

```
FORM 1040 PAGE 2          U.S. Individual Income Tax Return

Field Identification       Form      Length  Field Description
No.                        Ref.
-----  --------------      ----      ------  ----------------

1328   Taxpayer Daytime              10      N
       Telephone Number

1329   Taxpayer Optional             20      N, Allowable special
       Foreign Telephone                     characters are hyphen
       Number                                and space

1338   Non-Paid Preparer             13      Values "IRS-PREPARED", |
                                             "IRS-REVIEWED",
                                             (Left Justified) or
                                             blanks

1340   Name of Paid                  35      AN
       Preparer

1350   Preparer Self-                1       AN ("X" if
       Employment Indicator                   self-employed,
                                             otherwise blank)

1360   Preparer SSN/                 9       N or PNNNNNNNN
       Preparer TIN

1370   Preparer Firm Name            35      AN

1380   Preparer Firm EIN             9       N

1390   Firm City                     20      AN

1400   Firm State                    2       A

1410   Firm Zip                      9       N

1420   Firm Telephone                10      N
       Number

1465   RAL Indicator                 1       "Y" or "N"

1470   Refund Indicator              1       NO ENTRY


       Record Terminus Character     1       Value "#"
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SCHEDULE C PAGE 1              Profit or Loss From Business

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  ----------------

      Byte Count                         4    "0713" for Fixed;
                                              "nnnn" for variable
                                              format

      Start of Record Sentinel           4    Value "****"

0000  Record ID                          6    "SCHbbC"

0001  Schedule Type                      6    "1040bb"

0002  Page Number                        5    "PG01b"

0003  Taxpayer                           9    N (Primary SSN)
      Identification
      Number

0004  Filler                             1    blank

0005  Schedule Occurrence                7    N
      Number                                  0000001 - 0000008

0010  Name of Proprietor                35    AN

0015  SSN of Proprietor                  9    N

0020  Principal Business    A           20    AN

0030  Business Code         B            6    N

0040  Business Name         C           45    AN

0060  Employer ID Number    D            9    N

0061  Business Address      E           35    AN

0062  Business City/State/  E           30    AN
      Zip Code

0063  Cash Acctg Method     F(1)         1    "X" or blank

0064  Accrual Acctg Meth    F(2)         1    "X" or blank

0066  Other Acctg Method    F(3)         1    "X" or blank

*0068 Type of Other Meth    F(3)        25    AN or "STMbnn"

0177  Materially            G            1    "X" or blank
      Participate in
      Current Tax Year - Y
```

```
SCHEDULE C PAGE 1             Profit or Loss From Business

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  ----------------

0183  Materially            G            1    "X" or blank
      Participate in
      Current Tax Year - N

0195  First Schedule C      H            1    "X" or blank
      Filed for this
      Business

0198  Statutory Employee    1            1    "X" or blank
      Earnings Ind

0200  Gross Receipts/Sales  1           12    N

0210  Returns/Allowances    2           12    N

0220  Gross Receipts Less   3           12    N
      Returns Allowances

0230  Cost of Goods Sold    4           12    N

0240  Gross Profit          5           12    N

0260  Other Income          6           12    N

0270  Gross Income          7           12    N

0280  Advertising Expense   8           12    N

                                                            --||
0293  Car/Truck Expenses    9           12    N              ||

0297  Commissions and Fees  10          12    N                 ||

0300  Contract Labor        11          12    N                 ||

0303  Depletion             12          12    N

0307  Depreciation/Sec      13          12    N
      179 Deduction

0317  Employee Benefit      14          12    N
      Prog

0327  Insurance             15          12    N

@0333 Form 1098             16a          6    "STMbnn" or blank
      Explanation

0337  Mortgage Interest     16a         12    N

@0340 Form 1098 Name/       16b          6    "STMbnn" or blank
      Address
```

```
SCHEDULE C PAGE 1            Profit or Loss From Business

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  -----------------

0343  Other Interest        16b         12    N

0353  Legal/Prof Services   17          12    N

0357  Office Expense        18          12    N

0363  Pension/Profit        19          12    N
      Sharing

0365  Rent on Machinery     20a         12    N
      and Equipment

0367  Rent on Property      20b         12    N

0373  Repairs and           21          12    N
      Maintenance

0377  Supplies              22          12    N

0383  Taxes and Licenses    23          12    N

0387  Travel                24a         12    N

0393  Meals/Entertainment   24b         12    N

0397  Meals/Entertainment   24c         12    N
      Limit

0403  Allowable Meals/      24d         12    N
      Entertainment Limit

0407  Utilities             25          12    N

0450  Wages less            26          12    N
      Employment Credits

0605  Total Other Expenses  27          12    N

0700  Total Expenses        28          12    N

0702  Tentative Profit/     29          12    N
      Loss

0703  Home Business         30          12    N
      Expense

0705  Passive Activity      31           3    "PAL" or blank
      Loss Indicator

0710  Net Profit (Loss)     31          12    N

0720  All is At Risk        32a          1    "X" or blank
```

SCHEDULE C PAGE 1   Profit or Loss From Business

Field Identification   Form   Length Field Description
No.   Ref.
----- --------------   ----   ------ -----------------

0730 Some is Not At Risk 32b   1   "X" or blank

      Record Terminus Character   1   Value "#"

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SCHEDULE EIC                    Earned Income Credit

Field Identification       Form      Length  Field Description
No.                        Ref.
----- --------------       ----      ------  -----------------

      Byte Count                     4       "0161" for Fixed;
                                             "nnnn" for variable
                                             format

      Start of Record Sentinel       4       Value "****"

0000  Record ID                       6       "SCHEIC"

0001  Schedule Type                   6       "1040bb"

0002  Page Number                     5       "PG01b"

0003  Taxpayer                        9       N (Primary SSN)
      Identification
      Number

0004  Filler                          1       blank

0005  Schedule Occurrence             7       N
      Number                                  0000001

0007  Qualifying Child                4       First 4 significant
      Name Control - 1                        characters of child's
                                              last name, no leading or
                                              embedded spaces;
                                              allowable characters are
                                              alpha, hyphen or space
                                              (see special
                                              instructions)

0010  Qualifying Child    1           10      AN (first name) or blank
      First Name - 1

0011  Qualifying Child    1           15      AN (last name) or blank
      Last Name - 1

0015  Qualifying SSN - 1  2           9       N

0020  Year Of Birth - 1   2b          4       N               ||

0030  Student "Yes" Box - 3(a)        1       "X" or blank    ||
      1

0035  Student "No" Box - 1 3(a)       1       "X" or blank    ||

0040  Disabled "Yes" Box - 3(b)       1       "X" or blank    ||
       1

0045  Disabled "No" Box -  3(b)       1       "X" or blank    ||
      1
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```
SCHEDULE EIC              Earned Income Credit

Field Identification       Form     Length  Field Description
No.                        Ref.
----- --------------       ----     ------  ----------------

0060  Relationship - 1     4         11     AN, "CHILD", "SON", ||
                                            "DAUGHTER",
                                             "GRANDCHILD",
                                            "FOSTERCHILD", "SISTER",
                                            "BROTHER", "NIECE",
                                            "NEPHEW"


0070  Number of Months - 1 5          2     N, Range 00-12   ||

0077  Qualifying Child                4     First 4 significant
      Name Control - 2                      characters of child's
                                            last name, no leading or
                                            embedded spaces;
                                            allowable characters are
                                            alpha, hyphen or space
                                            (see special
                                            instructions)

0080  Qualifying Child     1         10     AN (first name) or blank
      First Name - 2

0081  Qualifying Child     1         15     AN (last name) or blank
      Last Name - 2

0085  Qualifying SSN - 2   2          9     N

0090  Year Of Birth - 2    2b         4     N                   ||

0100  Student "Yes" Box -  3(a)       1     "X" or blank      ||
      2

0105  Student "No" Box - 2 3(a)       1     "X" or blank      ||

0110  Disabled "Yes" Box - 3(b)       1     "X" or blank      ||
       2

0115  Disabled "No" Box -  3(b)       1     "X" or blank      ||
      2

0130  Relationship - 2     4         11     AN, "CHILD", "SON", ||
                                            "DAUGHTER",
                                            "GRANDCHILD",
                                            "FOSTERCHILD", "SISTER",
                                            "BROTHER", "NIECE",
                                            "NEPHEW"

0140  Number of Months - 2 5          2     N, Range 00-12   ||


      Record Terminus Character         1   Value "#"
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```
FORM 2210 PAGE 1          Underpayment of Estimated Tax by ...

Field Identification      Form       Length  Field Description
No.                       Ref.
-----  --------------     ----       ------   ----------------

       Byte Count                       4     "0167" for Fixed;      ||
                                              "nnnn" for variable
                                              format

       Start of Record Sentinel         4     Value "****"

0000   Record ID                        6     "FRMbbb"

0001   Form Number                      6     "2210bb"

0002   Page Number                      5     "PG01b"

0003   Taxpayer                         9     N (Primary SSN)
       Identification
       Number

0004   Filler                           1     blank

0005   Form Occurrence                  7     N
       Number                                 0000001

0010   Identifying Number               9     N

                                                          --||
0025   Current Year Tax     1          12     N             ||
       After Credits

                                                          --||
0035   Other Taxes          2          12     N             ||

                                                          --||
0045   Refundable Credits   3          12     N             ||

                                                          --||
0055   Current Year Tax     4          12     N             ||

                                                          --||
0065   Multiply Line 4 by   5          12     N             ||
       .90

                                                          --||
0075   Withholding Taxes    6          12     N             ||

                                                          --||
0085   Net Tax Due          7          12     N             ||

                                                          --||
0092   Annual Payment       8          12     N             ||
       Based on Prior Year

                                                          --||
```

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FORM 2210 PAGE 1              Underpayment of Estimated Tax by ...

Field Identification         Form        Length  Field Description
No.                          Ref.
-----  --------------        ----        ------  -----------------
                                                                --||
                                                                --||
0106   Required Annual        9           12      N               ||
       Payment

                                                                --||
0115   Owe Penalty No Box     9            1     "X" or blank     ||

                                                                --||
0125   Owe Penalty Yes Box    9            1     "X" or blank     ||

                                                                --||
0135   Waiver of Entire       A            1     "X" or blank     ||
       Penalty Box

                                                                --||
0145   Waiver of Part of      B            1     "X" or blank     ||
       Penalty Box

                                                                --||
0155   Annualized Income      C            1     "X" or blank     ||
       Installment Method
       Box

                                                                --||
0165   Actually Withheld      D            1     "X" or blank     ||
       Box

                                                                --||
0173   Joint Return Box       E            1     "X" or blank     ||

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       Record Terminus Character           1     Value "#"
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Field Identification No.	Form Ref.	Length	Field Description	
Byte Count		4	"0170" for Fixed; "nnnn" for variable format	||
Start of Record Sentinel		4	Value "****"	
0175 Record ID		6	"FRMbbb"	||
0176 Form Number		6	"2210bb"	||
0177 Page Number		5	"PG02b"	||
0178 Taxpayer Identification Number		9	N (Primary SSN)	||
0182 Filler		1	blank	||
0184 Form Occurrence Number		7	N 0000001	||
0185 Line 9 Amount, Form 2210	10	12	N	||
0187 Line 6 Amount	11	12	N	||
0195 Total Estimated Tax Payments	12	12	N	||
0197 Add Lines 11 and 12	13	12	N	||
0201 Total Underpayment for Year	14	12	N	||
0205 Multiply Line 14 by Applicable %	15	12	N	||
0215 Due Date Pd Multiplied Amount	16	12	N	||
0225 Waived Literal/ Short Method	17	13	"AMOUNTbWAIVED" or blank	||
0227 Waived Amount/short Method	17	12	N	||
0233 Waived Explanation/ Short Method	17	6	"STMbnn" or blank	||
0245 Penalty	17	12	N	||

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FORM 2210 PAGE 2              Underpayment of Estimated Tax by ...

Field Identification          Form      Length  Field Description
No.                           Ref.
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FORM 2210 PAGE 2              Underpayment of Estimated Tax by ...

Field Identification         Form      Length  Field Description
No.                          Ref.
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       Record Terminus Character           1    Value "#"
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FORM 2210 PAGE 3           Underpayment of Estimated Tax by ...

Field Identification      Form     Length  Field Description
No.                       Ref.
----- --------------      ----     ------   ----------------

      Byte Count                     4      "0607" for Fixed;    ||
                                            "nnnn" for variable
                                            format

      Start of Record Sentinel       4      Value "****"

0246  Record ID                       6      "FRMbbb"             ||

0248  Form Number                     6      "2210bb"             ||

0258  Page Number                     5      "PG03b"              ||

0262  Taxpayer                        9      N (Primary SSN)      ||
      Identification
      Number

0263  Filler                          1      Blank                ||

0264  Form Occurrence                 7      N                    ||
      Number                                 0000001

0265  Required           18(a)       12      N                    ||
      Installment A

0275  Required           18(b)       12      N                    ||
      Installment B

0285  Required           18(c)       12      N                    ||
      Installment C

0295  Required           18(d)       12      N                    ||
      Installment D

0298  Estimated Tax Paid 19(a)       12      N                    ||
      and Withheld A

0303  Estimated Tax Paid 19(b)       12      N                    ||
      and Withheld B

0305  Estimated Tax paid 19(c)       12      N                    ||
      and withheld C

0308  Estimated Tax Paid 19(d)       12      N                    ||
      and Withheld D

0315  Applied Overpayment 23(a)      12      N                    ||
      A

0325  Underpayment A     25(a)       12      N                    ||

0335  Overpayment A      26(a)       12      N                    ||
```

```
FORM 2210 PAGE 3          Underpayment of Estimated Tax by ...

Field Identification      Form    Length  Field Description
No.                       Ref.
----- --------------      ----    ------  -----------------

0355  Previous Column     20(b)    12     N                    ||
      Overpayment B

0365  Tax To Be Applied B 21(b)    12     N                    ||

0375  Taxes Due Column B  22(b)    12     N                    ||

0385  Applied Overpayment 23(b)    12     N                    ||
      B

0395  Applied            24(b)     12     N                    ||
      Underpayment B

0405  Underpayment B      25(b)    12     N                    ||

0415  Overpayment B       26(b)    12     N                    ||

0435  Previous Column     20(c)    12     N                    ||
      Overpayment C

0445  Tax To Be Applied C 21(c)    12     N                    ||

0455  Taxes Due Column C  22(c)    12     N                    ||

0465  Applied Overpayment 23(c)    12     N                    ||
      C

0475  Applied            24(c)     12     N                    ||
      Underpayment C

0485  Underpayment C      25(c)    12     N                    ||

0495  Overpayment C       26(c)    12     N                    ||

0515  Previous Column     20(d)    12     N                    ||
      Overpayment D

0525  Tax To Be Applied D 21(d)    12     N                    ||

0535  Taxes Due Column D  22(d)    12     N                    ||

0545  Applied Overpayment 23(d)    12     N                    ||
      D

0565  Uderpayment D       25(d)    12     N                    ||

0580  Number of Days      27(a)    12     N                    ||
      Computed A

0590  Penalty A           28(a)    12     N                    ||
```

Field Identification No.	Form Ref.	Length	Field Description	
0595	Period 2 Days Computed A	29(a)	12	N	||
0600	Period 2 Penalty A	30(a)	12	N	||
0605	Number of Days Computed B	27(b)	12	N	||
0610	Penalty B	28(b)	12	N	||
0615	Period 2 Days Computed B	29(b)	12	N	||
0620	Period 2 Penalty B	30(b)	12	N	||
0625	Number of Days Computed C	27(c)	12	N	||
0630	Penalty C	28(c)	12	N	||
0635	Period 2 Days Computed C	29(c)	12	N	||
0640	Period 2 Penalty C	30(c)	12	N	||
0645	Period 2 Days Computed D	29(d)	12	N	||
0650	Period 2 Penalty D	30(d)	12	N	||
0655	Waived Amount	31	12	N	||
0660	Waiver Explanation	31	12	N	||
0670	Total Underpayment	31	12	N	||

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Field Identification No.	Form Ref.	Length	Field Description
Record Terminus Character		1	Value "#"

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FORM 2210 PAGE 4          Underpayment of Estimated Tax by ...

      Field Identification        Form      Length  Field Description
      No.                         Ref.
      -----  --------------       ----      ------  -----------------

             Byte Count                        4    "1363" for Fixed;
                                                    "nnnn" for variable
                                                    format

             Start of Record Sentinel          4    Value "****"

      0800   Record ID                         6    "FRMbbb"

      0805   Form Number                       6    "2210bb"

      0810   Page Number                       5    "PG04b"

      0815   Taxpayer                          9    N (Primary SSN)
             Identification
             Number

      0820   Filler                            1    blank

      0825   Form Occurrence                   7    N
             Number                                 0000001

      0900   AGI Amount Period A    1(a)       12    N

      0905   Annualized Income A    3(a)       12    N

      0910   Itemized Deductions    4(a)       12    N
             A

      0920   Annualized Itemized    6(a)       12    N
             Deductions A

      0930   Return Standard        7(a)       12    N
             Deductions A

      0940   Installment            8(a)       12    N
             Deduction Amount A

      0950   Net Income Amount A    9(a)       12    N

      0960   Exemption Claimed      10(a)      12    N
             Amt A

      0970   Taxable Income Amt A   11(a)      12    N

      0980   Tentative Tax Amt A    12(a)      12    N

      0990   Annualized SE Tax A    13(a)      12    N

      1000   Other Taxes A          14(a)      12    N

      1010   Tax Before Credits A   15(a)      12    N
```

Field No.	Identification	Form Ref.	Length	Field Description
1020	Allowed Credits A	16(a)	12	N
1030	Net Tax Due Amount A	17(a)	12	N
1040	Applicable Tax Due Amount A	19(a)	12	N
1050	Tax Due Amount A	21(a)	12	N
1060	Installment Tax Amount A	22(a)	12	N
1070	Aggregate Tax Due Amount A	24(a)	12	N
1080	Required Installment Amount A	25(a)	12	N
1090	AGI Amount Period B	1(b)	12	N
1100	Annualized Income B	3(b)	12	N
1110	Itemized Income B	4(b)	12	N
1120	Annualized Itemized Deductions B	6(b)	12	N
1130	Return Standard Deduction B	7(b)	12	N
1140	Installment Deduction Amount B	8(b)	12	N
1150	Net Income Amount B	9(b)	12	N
1160	Exemption Claimed Amt B	10(b)	12	N
1170	Taxable Income Amt B	11(b)	12	N
1180	Tentative Tax Amt B	12(b)	12	N
1190	Annualized SE Tax B	13(b)	12	N
1200	Other Taxes B	14(b)	12	N
1210	Tax Before Credits B	15(b)	12	N
1220	Allowed Credits B	16(b)	12	N
1230	Net Tax Due Amount B	17(b)	12	N

```
FORM 2210 PAGE 4              Underpayment of Estimated Tax by ...

Field Identification      Form      Length  Field Description
No.                       Ref.
-----  --------------     ----      ------  -----------------

1240   Applicable Tax Due  19(b)      12     N
       Amount B

1250   Accumulated         20(b)      12     N
       Installment Amt B

1260   Tax Due Amount B    21(b)      12     N

1270   Installment Tax     22(b)      12     N
       Amount B

1280   Accumulated         23(b)      12     N
       Adjusted Tax Amount
       B

1290   Aggregate Tax Due   24(b)      12     N
       Amount B

1300   Required            25(b)      12     N
       Installment Amount B

1310   AGI Amount Period C  1(c)      12     N

1320   Annualized Income C  3(c)      12     N

1330   Itemized Deductions  4(c)      12     N
       C

1340   Annualized Itemized  6(c)      12     N
       Deductions C

1350   Return Standard      7(c)      12     N
       Deduction C

1360   Installment          8(c)      12     N
       Deduction Amount C

1370   Net Income Amount C  9(c)      12     N

1380   Exemption Claimed   10(c)      12     N
       Amt C

1390   Taxable Income Amt C 11(c)     12     N

1400   Tentative Tax amt C  12(c)     12     N

1410   Annualized SE Tax C  13(c)     12     N

1420   Other Taxes C        14(c)     12     N

1430   Tax Before Credits C 15(c)     12     N
```

Field No.	Identification	Form Ref.	Length	Field Description
1440	Allowed Credits C	16(c)	12	N
1450	Net Tax Due Amount C	17(c)	12	N
1460	Applicable Tax Due Amount C	19(c)	12	N
1470	Accumulated Installment Amt C	20(c)	12	N
1480	Tax Due Amount C	21(c)	12	N
1490	Installment Tax Amount C	22(c)	12	N
1500	Accumulated Adjusted Tax Amount C	23(c)	12	N
1510	Aggregate Tax Due Amount C	24(c)	12	N
1520	Required Installment Amount C	25(c)	12	N
1530	AGI Amount Period D	1(d)	12	N
1540	Annulized Income D	3(d)	12	N
1550	Itemized Deductions D	4(d)	12	N
1560	Annulized Itemized Deductions D	6(d)	12	N
1570	Return Standard Deduction D	7(d)	12	N
1580	Installment Deduction Amount D	8(d)	12	N
1590	Net Income Amount D	9(d)	12	N
1600	Exemption Claimed Amt D	10(d)	12	N
1610	Taxable Income Amt D	11(d)	12	N
1620	Tentative Tax Amt D	12(d)	12	N
1630	Annualized SE Tax D	13(d)	12	N

```
FORM 2210 PAGE 4          Underpayment of Estimated Tax by ...

Field Identification     Form      Length  Field Description
No.                      Ref.
-----  --------------    ----      ------  -----------------

1640   Other Taxes D     14(d)       12    N

1650   Tax Before Credits D  15(d)   12    N

1660   Allowed Credits D 16(d)       12    N

1670   Net Tax Due Amount D  17(d)   12    N

1680   Applicable Tax Due    19(d)   12    N
       Amount D

1690   Accumulated       20(d)       12    N
       Installment Amt D

1700   Tax Due Amount D  21(d)       12    N

1710   Installment Tax   22(d)       12    N
       Amount D

1720   Accumulated       23(d)       12    N
       Adjusted Tax Amount
       D

1730   Aggregate Tax Due 24(d)       12    N
       Amount D

1740   Required          25(d)       12    N
       Installment Amount D

1750   Net SE Earnings A 26(a)       12    N

1760   SST/RRT Wages A   28(a)       12    N

1770   Net Prorated Social   29(a)   12    N
       Security Tax Limit A

1780   Annulized SST/RRT 31(a)       12    N
       Wages A

1790   Annualized Net Self-  33(a)   12    N
       Employment Earnings
       A

1800   Annualized SE Tax A   34(a)   12    N

1810   Net SE Earnings B 26(b)       12    N

1820   SST/RRT Wages B   28(b)       12    N

1830   Net Prorated Social   29(b)   12    N
       Security Tax Limit B
```

FORM 2210 PAGE 4   Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
1840	Annualized SST/RRT Wages B	31(b)	12	N
1850	Annualized Net Self-Employment Earnings B	33(b)	12	N
1860	Annualized SE Tax B	34(b)	12	N
1870	Net SE Earnings C	26(c)	12	N
1880	SST/RRT Wages C	28(c)	12	N
1890	Net Prorated Social Security Tax Limit C	29(c)	12	N
1900	Annualized SST/RRT Wages C	31(c)	12	N
1910	Annualized Net Self-Employment Earnings C	33(c)	12	N
1920	Annualized SE Tax C	34(c)	12	N
1930	Net SE Earnings D	26(d)	12	N
1940	SST/RRT Wages D	28(d)	12	N
1950	Net Prorated Social Security Tax Limit D	29(d)	12	N
1960	Annualized SST/RRT Wages D	31(d)	12	N
1970	Annualized Net Self-Employment Earnings D	33(d)	12	N
1980	Annualized SE Tax D	34(d)	12	N
	Record Terminus Character		1	Value "#"

```
FORM 4952                          Investment Interest Expense Deduction

Field Identification      Form     Length  Field Description
No.                       Ref.
----- --------------      ----     ------  ----------------

      Byte Count                      4    "0239" for Fixed;      ||
                                           "nnnn" for variable
                                           format

      Start of Record Sentinel        4    Value "****"

0000  Record ID                       6    "FRMbbb"

0001  Form Number                     6    "4952bb"

0002  Page Number                     5    "PG01b"

0003  Taxpayer                        9    N (Primary SSN)
      Identification
      Number

0004  Filler                          1    blank

0005  Form Occurrence                 7    N
      Number                               0000001

0010  Investment Interest  1         12    N
      Expense

0020  Carryover            2         12    N
      Disallowed Interest
      Expense

0030  Total Investment     3         12    N
      Interest

0032  Investment Property  4a        12    N
      Gross Income

                                                              --|
                                                              --|
                                                              --|
                                                              --|
                                                              --|
                                                              --|
                                                              --|
                                                              --|
                                                              --|
0070  Qualified Dividends  4b        12    N                   |

0080  Subtract Line 4b     4c        12    N                   |
      from Line 4a

0090  Disposed Net Gain    4d        12    N                   |

0100  Disposed Net         4e        12    N                   |
      Capital Gain
```

```
FORM 4952                      Investment Interest Expense Deduction

Field Identification           Form      Length  Field Description
No.                            Ref.
-----  --------------          ----      ------  -----------------

0102   Election Literal        4e           4    "ELEC" or blank  ||

0104   Election Literal        4e          12    N                ||
       Amount

0110   Subtract Line 4e        4f          12    N                 |
       from Line 4d

0120   Investment Capital      4g          12    N                 |
       Gain

0130   Investment Income       4h          12    N                 |

0140   Investment Expenses     5           12    N                 |

0150   Net Investment          6           12    N                 |
       Income

0160   Carry Forward           7           12    N                 |
       Disallowed Interest
       Expense

0170   Investment Interest     8           12    N                 |
       Expense Deduction


       Record Terminus Character            1    Value "#"
```

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0403" for Fixed; || "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0350	Record ID		6	"FRMbbb"
0351	Form Number		6	"6251bb"
0352	Page Number		5	"PG02b"
0353	Taxpayer Identification Number		9	N (Primary SSN)
0354	Filler		1	blank
0355	Form Occurrence Number		7	N 0000001
0360	Adjusted AMT Income	36	12	N
0370	Amount from Sch D Line 23, or Worksheet Line 9	37	12	N
0380	Unrecaptured Section 1250 Gain	38	12	N
0390	Smaller of Lines 37 & 38 Total/Line 4 of Sch D WS	39	12	N
0410	Smaller of Lines 36 or 39	40	12	N
0420	Subtract Line 40 from 36	41	12	N
0430	Multiply Line 41 by .26 or.28 and Subtract $3,500	42	12	N
0480	Amount from Sch D Line 28, or Worksheet Line 16	43	12	N
0490	Smaller of Lines 36 or 37	44	12	N

Field No.	Identification	Form Ref.	Length	Field Description	
0500	Enter Smaller of Line 43 or Line 44	45	12	N	
0503	Amt from Sch D Line 31 or Line 20 of WKST	46	12	N	||
0510	Smaller of Lines 45 or 46	47	12	N	--||
0515	Multiply Line 47 by .05	48	12	N	||
0530	Subtract Line 47 from 45	49	12	N	
0535	Qualified 5-Year Gain from Sch D	50	12	N	--|| ||
0537	Smaller of Line 49 or 50	51	12	N	||
0540	Multiply Line 51 by .08	52	12	N	--|| ||
0550	Subtract Line 51 form 49	53	12	N	||
0555	Multiply Line 53 by .10	54	12	N	--|| ||
0575	Subtract Line 47 from 46	55	12	N	--|| --|| --|| ||
0580	Subtract Line 45 from 44	56	12	N	||
0585	Smaller of Lines 55 or 56	57	12	N	||
0590	Multiply Line 57 by .15	58	12	N	||
0595	Subtract Line 57 from 56	59	12	N	||

```
FORM 6251 PAGE 2            Alternative Minimum Tax - Individuals

Field Identification        Form      Length  Field Description
No.                         Ref.
-----  --------------       ----      ------   -----------------

0600   Multiply Line 59 by   60        12      N                    ||
       .20

0605   Subtract Line 44      61        12      N                    ||
       from 40

0610   Multiply Line 61 by   62        12      N                    ||
       .25

0615   Add Line 42, 48,      63        12      N                    ||
       52, 54, 58, 60, and
       62

0620   Multiply Line 36 by   64        12      N                    ||
       .26 or .28

0625   Smaller of Line 63    65        12      N                    ||
       or 64


       Record Terminus Character        1      Value "#"
```

```
FORM 8606 PAGE 2          Nondeductible IRAs

Field Identification     Form      Length  Field Description
No.                      Ref.
----- --------------     ----      ------  -----------------

      Byte Count                      4    "0163" for Fixed;     ||
                                           "nnnn" for variable
                                           format

      Start of Record Sentinel        4    Value "****"

0330  Record ID                       6    "FRMbbb"

0331  Form Number                     6    "8606bb"

0332  Page Number                     5    "PG02b"

0333  Taxpayer                        9    N (Primary SSN)
      Identification
      Number

0334  Filler                          1    blank

0335  Form Occurrence                 7    N
      Number                               0000001 - 0000002

0338  Total IRA           16         12    N
      Conversion Amount

0342  IRA Basis           17         12    N

0344  Taxable IRA         18         12    N
      Conversion Amount

0351  TY Roth IRA         19         12    N
      Withdrawals Not
      including Rollovers

0354  Roth IRA            20         12    N
      Contribution Basis

0358  Current TY Net Roth 21         12    N
      IRA Withdrawals

0361  Basis in Roth IRA   22         12    N
      Contributions

0365  Qualified First-    23         12    N                     ||
      Time Homebuyer Distr

0370  Add Lines 22 and 23 24         12    N                     ||

0376  Net Roth IRA        25         12    N                     ||
      Withdrawals Not
      Including Basis
```

FORM 8606 PAGE 2   Nondeductible IRAs

Field Identification   Form   Length Field Description
No.   Ref.
----- --------------   ----   ------ -----------------

        Record Terminus Character   1   Value "#"

```
FORM 8582 PAGE 2               Passive Activity Loss Limitations

Field Identification        Form       Length  Field Description
No.                         Ref.
-----  --------------       ----       ------  ----------------
       Byte Count                        4     "1889" for Fixed;      ||
                                               "nnnn" for variable
                                               format

       Start of Record Sentinel          4     Value "****"

0240   Record ID                         6     "FRMbbb"

0241   Form Number                       6     "8582bb"

0242   Page Number                       5     "PG02b"

0243   Taxpayer                          9     N (Primary SSN)
       Identification
       Number

0244   Filler                            1     blank

0245   Form Occurrence                   7     N
       Number                                  0000001

*0250  Name of Activity 1   W1          20     AN or "STMbnn"

+0260  Net Income 1         W1-(a)      12     N

+0270  Net Loss 1           W1-(b)      12     N

+0280  Unallowed Loss 1     W1-(c)      12     N

+0290  Overall Gain 1       W1-(d)      12     N

+0300  Overall Loss 1       W1-(e)      12     N

 0310  Name of Activity 2   W1          20     AN

 0320  Net Income 2         W1-(a)      12     N

 0330  Net Loss 2           W1-(b)      12     N

 0340  Unallowed Loss 2     W1-(c)      12     N

 0350  Overall Gain 2       W1-(d)      12     N

 0360  Overall Loss 2       W1-(e)      12     N

 0370  Name of Activity 3   W1          20     AN

 0380  Net Income 3         W1-(a)      12     N

 0390  Net Loss 3           W1-(b)      12     N

 0400  Unallowed Loss 3     W1-(c)      12     N
```

```
FORM 8582 PAGE 2            Passive Activity Loss Limitations

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  -----------------

 0410  Overall Gain 3       W1-(d)     12     N

 0420  Overall Loss 3       W1-(e)     12     N

 0430  Name of Activity 4   W1         20     AN

 0440  Net Income 4         W1-(a)     12     N

 0450  Net Loss 4           W1-(b)     12     N

 0460  Unallowed Loss 4     W1-(c)     12     N

 0470  Overall Gain 4       W1-(d)     12     N

 0480  Overall Loss 4       W1-(e)     12     N

 0490  Name of Activity 5   W1         20     AN

 0500  Net Income 5         W1-(a)     12     N

 0510  Net Loss 5           W1-(b)     12     N

 0520  Unallowed Loss 5     W1-(c)     12     N

 0530  Overall Gain 5       W1-(d)     12     N

 0540  Overall Loss 5       W1-(e)     12     N

 0550  Total Net Income     W1-(a)     12     N

 0560  Total Net Loss       W1-(b)     12     N

 0570  Total Unallowed      W1-(c)     12     N

*0600  Name of Activity 1   W2         20     AN or"STMbnn"

+0610  Current Year         W2-(a)     12     N
       Deductions 1

+0620  Prior Year           W2-(b)     12     N
       Unallowed
       Deductions 1

+0630  Overall Loss 1       W2-(c)     12     N

 0640  Name of Activity 2   W2         20     AN

 0650  Current Year         W2-(a)     12     N
       Deductions 2
```

```
FORM 8582 PAGE 2            Passive Activity Loss Limitations

Field Identification       Form     Length  Field Description
No.                        Ref.
-----  --------------      ----     ------  -----------------

 0660  Prior Year          W2-(b)     12    N
       Unallowed
       Deductions 2

 0670  Overall Loss 2      W2-(c)     12    N

 0680  Name of Activity 3  W2         20    AN

 0690  Current Year        W2-(a)     12    N
       Deductions 3

 0700  Prior Year          W2-(b)     12    N
       Unallowed
       Deductions 3

 0710  Overall Loss 3      W2-(c)     12    N

 0720  Name of Activity 4  W2         20    AN

 0730  Current Year        W2-(a)     12    N
       Deductions 4

 0740  Prior Year          W2-(b)     12    N
       Unallowed
       Deductions 4

 0750  Overall Loss 4      W2-(c)     12    N

 0760  Total Current Year  W2-(a)     12    N
       Deductions

 0770  Total Prior Year    W2-(b)     12    N
       Unallowed Deductions

*0900  Name of Activity 1  W3         20    AN or "STMbnn"

+0910  Net Income 1        W3-(a)     12    N

+0920  Net Loss 1          W3-(b)     12    N

+0930  Unallowed Loss 1    W3-(c)     12    N

+0940  Overall Gain 1      W3-(d)     12    N

+0950  Overall Loss 1      W3-(e)     12    N

 0960  Name of Activity 2  W3         20    AN

 0970  Net Income 2        W3-(a)     12    N

 0980  Net Loss 2          W3-(b)     12    N
```

```
FORM 8582 PAGE 2          Passive Activity Loss Limitations

Field Identification      Form     Length  Field Description
No.                       Ref.
-----  --------------     ----     ------  -----------------

1000   Unallowed Loss 2   W3-(c)     12    N

1010   Overall Gain 2     W3-(d)     12    N

1020   Overall Loss 2     W3-(e)     12    N

1030   Name of Activity 3 W3         20    AN

1040   Net Income 3       W3-(a)     12    N

1050   Net Loss 3         W3-(b)     12    N

1060   Unallowed Loss 3   W3-(c)     12    N

1070   Overall Gain 3     W3-(d)     12    N

1080   Overall Loss 3     W3-(e)     12    N

1090   Name of Activity 4 W3         20    AN

1100   Net Income 4       W3-(a)     12    N

1110   Net Loss 4         W3-(b)     12    N

1120   Unallowed Loss 4   W3-(c)     12    N

1130   Overall Gain 4     W3-(d)     12    N

1140   Overall Loss 4     W3-(e)     12    N

1150   Name of Activity 5 W3         20    AN

1160   Net Income 5       W3-(a)     12    N

1170   Net Loss 5         W3-(b)     12    N

1180   Unallowed Loss 5   W3-(c)     12    N

1190   Overall Gain 5     W3-(d)     12    N

1200   Overall Loss 5     W3-(e)     12    N

1210   Total Net Income   W3-(a)     12    N

1220   Total Net Loss     W3-(b)     12    N
```

```
FORM 8582 PAGE 2              Passive Activity Loss Limitations

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  ----------------
```

Note: If you are required to file two or more copies of Worksheet 4, enter "STMbnn" in the appropriate field (SEQ. 1560) and enter all information in the Statement Records. Identify the appropriate line reference (the Name of Activity field can be used for this purpose) when beginning additional worksheets.

```
 1550  Total Unallowed Loss  W3-(c)       12   N

*1560  Name of Activity 1    W4           20   AN or "STMbnn"

+1570  Form or Schedule      W4           10   AN
       Reported on 1

+1580  Loss 1                W4(a)        12   N

+1590  Ratio 1               W4(b)         6   R

+1600  Income and Special    W4(c)        12   N
       Allowance 1

+1610  Loss Minus Income 1   W4(d)        12   N

 1620  Name of Activity 2    W4           20   AN

 1630  Form or Schedule      W4           10   AN
       Reported on 2

 1640  Loss 2                W4(a)        12   N

 1650  Ratio 2               W4(b)         6   R

 1660  Income and Special    W4(c)        12   N
       Allowance 2

 1670  Loss Minus Income 2   W4(d)        12   N

 1680  Name of Activity 3    W4           20   AN

 1690  Form or Schedule      W4           10   AN
       Reported on 3

 1700  Loss 3                W4(a)        12   N

 1710  Ratio 3               W4(b)         6   R

 1720  Income and Special    W4(c)        12   N
       Allowance 3

 1730  Loss Minus Income 3   W4(d)        12   N

 1740  Name of Activity 4    W4           20   AN
```

```
FORM 8582 PAGE 2          Passive Activity Loss Limitations

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  -----------------

 1750  Form or Schedule    W4         10     AN
       Reported on 4

 1760  Loss 4              W4(a)      12     N

 1770  Ratio 4             W4(b)       6     R

 1780  Income and Special  W4(c)      12     N
       Allowance 4

 1790  Loss Minus Income 4 W4(d)      12     N

 1800  Name of Activity 5  W4         20     AN

 1810  Form or Schedule    W4         10     AN
       Reported on 5

 1820  Loss 5              W4(a)      12     N

 1830  Ratio 5             W4(b)       6     R

 1840  Income and Special  W4(c)      12     N
       Allowance 5

 1850  Loss Minus Income 5 W4(d)      12     N

 1860  Total Loss          W4(a)      12     N

 1870  Total Income and    W4(c)      12     N
       Special Allowance

 1880  Total Loss Minus    W4(d)      12     N
       Income

 1890  Reserved for Form   W4          6     Blank            ||
       1041 use

*1900  Name of Activity 1  W5         20     AN or "STMbnn"

+1910  Form or Schedule    W5         10     AN
       Reported on 1

+1920  Loss 1              W5(a)      12     N

+1930  Ratio 1             W5(b)       6     R

+1940  Unallowed Loss 1    W5(c)      12     N

 1950  Name of Activity 2  W5         20     AN

 1960  Form or Schedule    W5         10     AN
       Reported on 2
```

```
FORM 8582 PAGE 2            Passive Activity Loss Limitations

Field Identification       Form       Length   Field Description
No.                        Ref.
----- --------------       ----       ------   -----------------

1970  Loss 2               W5(a)        12      N

1980  Ratio 2              W5(b)         6      R

1990  Unallowed Loss 2     W5(c)        12      N

2000  Name of Activity 3   W5           20      AN

2010  Form or Schedule     W5           10      AN
      Reported on 3

2020  Loss 3               W5(a)        12      N

2030  Ratio 3              W5(b)         6      R

2040  Unallowed Loss 3     W5(c)        12      N

2050  Name of Activity 4   W5           20      AN

2060  Form or Schedule     W5           10      AN
      Reported on 4

2070  Loss 4               W5(a)        12      N

2080  Ratio 4              W5(b)         6      R

2090  Unallowed Loss 4     W5(c)        12      N

2100  Name of Activity 5   W5           20      AN

2110  Form or Schedule     W5           10      AN
      Reported on 5

2120  Loss 5               W5(a)        12      N

2130  Ratio 5              W5(b)         6      R

2140  Unallowed Loss 5     W5(c)        12      N

2150  Total Loss           W5(a)        12      N

2155  Total Unallowed Loss W5(c)        12      N


      Record Terminus Character          1      Value "#"
```

```
FORM 8582 PAGE 3              Passive Activity Loss Limitations

Field Identification     Form      Length  Field Description
No.                      Ref.
----- --------------     ----      ------  -----------------
      Byte Count                     4     "0699" for Fixed;      ||
                                           "nnnn" for variable
                                           format

      Start of Record Sentinel       4     Value "****"

2160  Record ID                       6     "FRMbbb"

2161  Form Number                     6     "8582bb"

2162  Page Number                     5     "PG03b"

2163  Taxpayer                        9     N (Primary SSN)
      Identification
      Number

2164  Filler                          1     blank

2165  Form Occurrence                 7     N
      Number                                0000001

*2170 Name of Activity 1    W6       20     AN or "STMbnn"

+2180 Form or Schedule      W6       10     AN
      Reported on 1

+2190 Loss 1                W6(a)    12     N

+2200 Unallowed Loss 1      W6(b)    12     N

+2210 Allowed Loss 1        W6(c)    12     N

2220  Name of Activity 2    W6       20     AN

2230  Form or Schedule      W6       10     AN
      Reported on 2

2240  Loss 2                W6(a)    12     N

2250  Unallowed Loss 2      W6(b)    12     N

2260  Allowed Loss 2        W6(c)    12     N

2270  Name of Activity 3    W6       20     AN

2280  Form or Schedule      W6       10     AN
      Reported on 3

2290  Loss 3                W6(a)    12     N

2300  Unallowed Loss 3      W6(b)    12     N
```

```
FORM 8582 PAGE 3             Passive Activity Loss Limitations

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  ----------------
```

**Note: If you are required to file two or more copies of Worksheet 7, enter
"STMbnn" in the appropriate field (SEQ. 2458) and enter all information in
the Statement Records. Identify the appropriate line reference (the Name of
Activity field can be used for this purpose) when beginning additional worksheets.**

```
 2310  Allowed Loss 3       W6(c)      12     N

 2320  Name of Activity 4   W6         20     AN

 2330  Form or Schedule     W6         10     AN
       Reported on 4

 2340  Loss 4               W6(a)      12     N

 2350  Unallowed Loss 4     W6(b)      12     N

 2360  Allowed Loss 4       W6(c)      12     N

 2370  Name of Activity 5   W6         20     AN

 2380  Form or Schedule     W6         10     AN
       Reported on 5

 2390  Loss 5               W6(a)      12     N

 2400  Unallowed Loss 5     W6(b)      12     N

 2410  Allowed Loss 5       W6(c)      12     N

 2420  Total Loss           W6(a)      12     N

 2430  Total Unallowed Loss W6(b)      12     N

 2440  Total Allowed Loss   W6(c)      12     N

*2458  Name of Activity     W7         20     AN or "STMbnn"    |

+2461  Form or Schedule     W7-1       10     AN                |
       Name 1

+2470  Net Loss from Form   W7-1a(a)   12     N
       or Schedule 1

+2490  Net Income from      W7-1b(a)   12     N
       Form or Schedule 1

+2500  Net Loss minus Net   W7-1c(b)   12     N
       Income 1
```

```
  FORM 8582 PAGE 3            Passive Activity Loss Limitations

  Field Identification       Form       Length  Field Description
  No.                        Ref.
  ----- --------------       ----       ------  -----------------

 +2510  Ratio 1              W7-1c(c)      6     R

*+2520  Unallowed Loss 1     W7-1c(d)     12     N or "STMbnn"       |

 +2530  Allowed Loss Net     W7-1c(e)     12     N
        Loss/Allowed Loss 1

  2541  Form or Schedule     W7-2         10     AN
        Name 2

  2550  Net Loss from Form   W7-1a(a)     12     N
        or Schedule 2

  2570  Net Income from      W7-1b(a)     12     N
        Form or Schedule 2

  2580  Net Loss minus Net   W7-1c(b)     12     N
        Income 2

  2590  Ratio 2              W7-1c(c)      6     R

  2600  Unallowed Loss 2     W7-1c(d)     12     N

  2610  Allowed Loss Net     W7-1c(e)     12     N
        Loss/Allowed Loss 2

  2620  Form or Schedule     W7-3         10     AN
        Name 3

  2630  Net Loss from Form   W7-1a(a)     12     N
        or Schedule 3

  2650  Net Income from      W7-1b(a)     12     N
        Form or Schedule 3

  2660  Net Loss minus Net   W7-1c(b)     12     N
        Income 3

  2670  Ratio 3              W7-1c(c)      6     R

  2680  Unallowed Loss 3     W7-1c(d)     12     N

  2690  Allowed Loss 3       W7-1c(e)     12     N

  2700  Total Net Loss       W7(b)        12     N
        Minus Net Income

  2710  Total Unallowed Loss W7(d)        12     N

  2720  Total Allowed Loss   W7(e)        12     N

  2730  Reserved for Form    W7            6     Blank              ||
        1041 use

        Record Terminus Character          1     Value "#"
```

```
FORM 8611                    RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  ----------------

      Byte Count                      4     "0399" for Fixed;
                                            "nnnn" for variable
                                            format

      Start of Record Sentinel        4     Value "****"

0000  Record ID                       6     "FRMbbb"

0001  Form Number                     6     "8611bb"

0002  Page Number                     5     "PG01b"

0003  Taxpayer                        9     N
      Identification                        (Primary SSN)
      Number

0004  Filler                          1     blank

0005  Form Occurrence                 7     N
      Number                                0000001 - 0000005

0010  Identifying Number              9     NO ENTRY

0020  Address of Building   C        35     AN

0030  City of Building      C        22     AN

0040  State of Building     C         2     AN

0050  Zip Code of Building  C        12     N or nnnnnbbbbbbb or
                                            nnnnnnnnnbbb

0060  Building              D         9     AN              ||
      Identification
      Number

0070  Date Placed in        E         8     YYYYMMDD
      Service

0080  Issuer's Name         F(1)     35     AN

0090  Date of Issue         F(2)      8     YYYYMMDD or blank

0100  Name of Issue         F(3)     35     AN

0110  CUSIP Number          F(4)      9     Values:  A-Z and/or 0-9
                                            or all blank cannot be
                                            all zeros

0120  Total Credits         1        12     N
      Reported on Form
      8586 in Prior Yrs
```

```
FORM 8611                    RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  -----------------

0130  Credits included on  2          12    N
      Line 1

0140  Credits Subject to   3          12    N
      Recapture

0150  Credit Recapture     4           6    R
      Percentage

0160  Accelerated Portion  5          12    N
      of Credit

0170  Percentage           6           6    R
      Decreased in
      Qualified Basis

0180  Amount of            7          12    N
      Accelerated Portion
      Recaptured

0190  Recapture Amount     8          12    N
      from Flow Through
      Entity

0200  Accelerated Portion  9          12    N
      of the Unused Credit

0210  Net Recapture       10          12    N

0215  Line 11 Literal     11          16    "SECTIONb42(J)(5)"

0220  Interest on Line 10  11         12    N
      Recapture Amount

0230  Total Recapture-Add  12         12    N
      Line 10 and Line 11

0240  Interest on Line 7   13         12    NO ENTRY
      Recapture Amount

0250  Total Recapture -    14         12    NO ENTRY
      Add Line 7 and Line
      13


      Record Terminus Character         1    Value "#"
```

```
FORM 8812                      Additional Child Tax Credit

Field Identification          Form      Length  Field Description
No.                           Ref.
----- --------------          ----      ------  -----------------

      Byte Count                           4    "0203" for Fixed;
                                                "nnnn" for variable
                                                format

      Start of Record Sentinel             4    Value "****"

0000  Record ID                            6    "FRMbbb"

0001  Form Number                          6    "8812bb"

0002  Page Number                          5    "PG01b"

0003  Taxpayer                             9    N (Primary SSN)
      Identification
      Number

0004  Filler                               1    blank

0005  Form Occurrence                      7    N
      Number                                    0000001

0008  Amount from Line 1     1            12    N
      of Child Tax Credit
      Worksheet

0012  Child Tax Credit       2            12    N

0016  Net Amount From        3            12    N
      Line 1 of Worksheet

0021  Total Taxable          4            12    N
      Earned Income

0025  Total Taxable          5             1    "X" or blank      ||
      Earned Income >
      $10,500- No Box

0035  Total Taxable          5             1    "X" or blank      ||
      Earned Income >
      $10,500 - Yes Box

0038  Net Total Taxable      5            12    N
      Earned Income

0045  10% of Net Total       6            12    N
      Taxable Earned
      Income

0054  Three or More          6             1    "X" or blank
      Qualifying Children
      - No Box
```

```
FORM 8812                    Additional Child Tax Credit

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  -----------------

0058  Three or More          6          1     "X" or blank
      Qualifying Children
      - Yes Box

0075  Total SS & Medicare    7         12     N
      Taxes Withheld

0085  Total Other Taxes      8         12     N
      and Deductions

0095  Total SS, Medicare     9         12     N
      Taxes, Other Taxes
      & Deductions

0105  Total EIC & Excess    10         12     N
      SS & Tier 1 RRTA
      Tax Withheld

0110  Net SS, Medicare      11         12     N
      Taxes, Other Taxes
      & Deductions

0115  Larger of 10% of      12         12     N
      Net Tot Taxable Inc
      Or Net Deduc.

0140  Additional Child      13         12     N or blank
      Tax Credit: Lines 3
      or 12


      Record Terminus Character          1     Value "#"
```

```
FORM 8839 PAGE 1            Qualified Adoption Expenses

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  ----------------

      Byte Count                         4    "0397" for Fixed;       ||
                                              "nnnn" for variable
                                              format

      Start of Record Sentinel           4    Value "****"

0000  Record ID                          6    "FRMbbb"

0001  Form Number                        6    "8839bb"

0002  Page Number                        5    "PG01b"

0003  Taxpayer                           9    N (Primary SSN)
      Identification
      Number

0004  Filler                             1    blank

0005  Form Occurrence                    7    N
      Number                                  0000001

0010  Eligible Child      1a            10    AN (first name)
      First Name - 1

0020  Eligible Child Last 1a            15    AN (last name)
      Name - 1

0030  Eligible Child Name                4    First 4 significant
      Control - 1                             characters of child's
                                              last name, no leading or
                                              embedded spaces;
                                              allowable characters are
                                              alpha, hyphen (see
                                              special
                                              instructions)

0040  Year of Birth - 1   1b             4    DT

0049  Disabled Over 18    1c             1    "X" or blank
      Box - 1

0060  Special Needs Box - 1d             1    "X" or blank
      1

0070  Foreign Child Box - 1e             1    "X" or blank
      1

0080  Identifying Number  1f             9    N
      Child - 1

0090  Eligible Child      1a            10    AN (first name) or blank
      First Name - 2
```

```
FORM 8839 PAGE 1            Qualified Adoption Expenses

Field Identification       Form     Length  Field Description
No.                        Ref.
----- --------------       ----     ------  -----------------

0100  Eligible Child Last  1a         15    AN (last name) or blank
      Name - 2

0110  Eligible Child Name              4    First 4 significant
      Control - 2                            characters of child's
                                             last name, no leading or
                                             embedded spaces;
                                             allowable characters are
                                             alpha, hyphen or space
                                             (see special
                                             instructions)

0120  Year of Birth - 2    1b          4    DT or blank

0129  Disabled Over 18     1c          1    'See 1st Occ.'
      Box - 2

0140  Special Needs Box -  1d          1    'See 1st Occ.'
      2

0150  Foreign Child Box -  1e          1    'See 1st Occ.'
      2

0160  Identifying Number   1f          9    N or blank
      Child - 2

0170  Allowed Tax Credit   2          12    N                     |
      Child - 1                             ($10,160 Maximum Credit)

0171  Previous Year Form   3           1    "X" or blank
      8839 No Box - 1

0173  Previous Year Form   3           1    "X" or blank
      8839 Yes Box - 1

0174  Previous Year Form   3          12    N
      8839 - 1

0177  Subtract Line 3      4          12    N
      From Line 2 - 1

0180  Total Qualified      5          12    N
      Adoption Expenses
      Child - 1

0190  Smaller of All.      6          12    N
      Credit or Qual.
      Expenses Child - 1

0200  Allowed Tax Credit   2          12    N                     |
      Child - 2                             ($10,160 Maximum Credit)
```

FORM 8839 PAGE 1   Qualified Adoption Expenses

Field Identification   Form   Length Field Description
No.   Ref.
----- --------------   ----   ------ -----------------

0201   Previous Year Form   3   1   "X" or blank
       8839 No Box - 2

0203   Previous Year Form   3   1   "X" or blank
       8839 Yes Box - 2

0204   Previous Year Form   3   12   N
       8839 - 2

0207   Subtract Line 3   4   12   N
       From Line 2 - 2

0210   Total Qualified   5   12   N
       Adoption Expenses
       Child - 2

0220   Smaller of All.   6   12   N
       Credit or Qual.
       Expenses Child - 2

0230   Total of Amounts on   7   12   N
       Line 6

0240   Modified AGI   8   12   N

0250   Modified AGI Minus   9   12   N or blank |
       152,390

0255   More Than 152,390   9   1   "X" or blank ||
       "No" Box

0257   More Than 152,390   9   1   "X" or blank ||
       "Yes" Box

0260   Line 9 divided by   10   6   R
       40,000

0270   Multiply Line 7 By   11   12   N
       Line 10

0280   Subtract Line 11   12   12   N
       From Line 7

0284   Carryforward of   13   12   N
       Adoption Credit to
       Current Year

0289   Add Lines 12 and 13   14   12   N

0291   Total Tax Before   15   12   N
       Credits & Other
       Taxes

```
FORM 8839 PAGE 1              Qualified Adoption Expenses

Field Identification          Form      Length  Field Description
No.                           Ref.
----- --------------          ----      ------  ------------------

0293  1040 Partial            16          12    N
      Credits & F8396
      Mortgage Int CR

0295  Subtract Line 16        17          12    N
      From Line 15

0297  Adoption Credit         18          12    N


      Record Terminus Character           1     Value "#"
```

FORM 8862 PAGE 1   Information To Claim Earned Income
                                    Credit...

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0759" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8862bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Year for Which You Are Filing This Form	1	4	Value "2003" ||
0020 Qualifying Child of Another Person Yes Box	2	1	"X" or blank
0030 Qualifying Child of Another Person No Box	2	1	"X"
0040 Beginning Date Your Home In The USA	3a	8	DT
0045 Ending Date Your Home in The USA	3a	8	DT
0050 Beginning Date Your Spouse Home In The USA	3b	8	DT
0055 Ending Date Your Spouse Home in The USA	3b	8	DT
0060 Relationship Yes Box - 1	4	1	"X" or blank
0070 Relationship No Box - 1	4	1	"X" or blank

```
FORM 8862 PAGE 1              Information To Claim Earned Income
                             Credit...

Field Identification    Form      Length  Field Description
No.                     Ref.
----- --------------    ----      ------  ----------------

0075  Related to the    5a        1       "X" or blank
      Child or Child With
      You-Yes Box - 1

0085  Related to the    5a        1       "X" or blank
      Child or Child With
      You-No Box - 1

0095  Child's           5b        11      AN or blank
      Relationship to You
      - 1

0102  Name of the       5b        35      AN, Allowable special
      Placement Agency - 1                 characters are space,
                                           slash, hyphen
                                           or blank

0111  Did You Care for  5c        1       "X" or blank
      The Child Yes Box -
      1

0118  Did You Care for  5c        1       "X" or blank
      The Child No Box - 1

0123  Did the Child Live 6a       1       "X" or blank
      with You Yes Box - 1

0127  Did the Child Live 6a       1       "X" or blank
      with You No Box - 1

0133  Street Address    6b Child 1 35     AN, Allowable special
      During the Filing                   characters are space,
      Tax Year - 1                        slash, hyphen

0137  City, State and Zip 6b Child 1 25   AN
      Code - 1

0141  Street Address    6b Child 1 35     AN, Allowable special
      During the Filing                    characters are space,
      Tax Year - 2                         slash, hyphen

0144  City, State and Zip 6b Child 1 25   AN
      Code - 2

0145  Street Address    6b Child 1 35     AN, Allowable special
      During the Filing                    characters are space,
      Tax Year - 3                         slash, hyphen

0147  City, State and Zip 6b Child 1 25   AN
      Code - 3
```

FORM 8862 PAGE 1   Information To Claim Earned Income
                          Credit...

Field Identification   Form   Length Field Description
No.   Ref.
----- --------------   ----   ------ -----------------

0149   Name of School or 6c Child 1 35   AN
       Care Providers - 1

0152   Name of School or 6c Child 1 35   AN
       Care Providers - 2

0154   Name of School or 6c Child 1 35   AN
       Care Providers - 3

0155   Relationship Yes   4   1   'See 1st Occ.'
       Box - 2

0160   Relationship No Box 4   1   'See 1st Occ.'
       - 2

0165   Related to the   5a   1   'See 1st Occ.'
       Child or Child With
       You-Yes Box - 2

0175   Related to the   5a   1   'See 1st Occ.'
       Child or Child With
       You-No Box - 2

0185   Child's   5b   11   'See 1st Occ.'
       Relationship to You
       - 2

0194   Name of the   5b   35   'See 1st Occ.'
       Placement Agency - 2

0205   Did You Care for   5c   1   'See 1st Occ.'
       The Child Yes Box -
       2

0215   Did You Care for   5c   1   'See 1st Occ.'
       The Child No Box - 2

0225   Did the Child Live 6a   1   'See 1st Occ.'
       with You Yes Box - 2

0235   Did the Child Live 6a   1   'See 1st Occ.'
       with You No Box - 2

0246   Street Address   6b Child 2 35   'See 1st Occ.'
       During The Filing
       Tax Year - 1

0250   City, State and Zip 6b Child 2 25   'See 1st Occ.'
       Code - 1

```
FORM 8862 PAGE 1              Information To Claim Earned Income
                             Credit...

Field  Identification     Form      Length  Field Description
No.                       Ref.
-----  --------------     ----      ------  -----------------

0255   Street Address     6b Child 2   35   'See 1st Occ.'
       During the Filing
       Tax Year - 2

0260   City, State and Zip 6b Child 2  25   'See 1st Occ.'
       Code - 2

0265   Street Address     6b Child 2   35   'See 1st Occ.'
       During the Filing
       Tax Year - 3

0270   City, State and Zip 6b Child 2  25   'See 1st Occ.'
       Code - 3

0275   Name of School or  6c Child 2   35   'See 1st Occ.'
       Care Providers - 1

0280   Name of School or  6c Child 2   35   'See 1st Occ.'
       Care Providers - 2

0285   Name of School or  6c Child 2   35   'See 1st Occ.'
       Care Providers - 3


       Record Terminus Character          1   Value "#"
```

FORM 8863   Education Credits (Hope and Lifetime...

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0749" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8863bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Student's First Name - 1	1a	10	AN (first name) or blank
0020 Student's Last Name - 1	1a	15	AN (last name) or blank
0030 Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
0035 Student's SSN - 1	1b	9	N or blank
0040 Qualified Expenses Paid in Current Tax Year - 1	1c	12	N
0050 Smaller of Exp Paid in Current TY or $1000 - 1	1d	12	N
0060 Subtract Columns d from c - 1	1e	12	N
0070 Enter 1/2 of the Amt in Column e - 1	1f	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or $1000 - 2	1d	12	N
0130	Subtract Columns d from c - 2	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or $1000 - 3	1d	12	N
0200	Subtract Columns d from c - 3	1e	12	N
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0220	Total of Column d	2d	12	N

```
FORM 8863                    Education Credits (Hope and Lifetime...

Field Identification      Form      Length   Field Description
No.                       Ref.
-----  --------------     ----      ------   -----------------

0230   Total of Column f   2f         12     N

0240   Add Amounts in Line 3f         12     N
       2, Columns d and f

0250   Student's First     4a         10     AN (first name) or blank
       Name - 1

0260   Student's Last Name 4a         15     AN (last name) or blank
       - 1

0270   Student's Name      4a          4     First 4 significant
       Control - 1                            characters of student's
                                              last name, no leading or
                                              embedded spaces;
                                              allowable characters are
                                              alpha, hyphen or space
                                              (see special
                                              instructions) or blank

0275   Student's SSN - 1   4b          9     N or blank

0280   Qualified Expenses - 4c        12     N
        1

0290   Student's First     4a         10     'See 1st Occ.'
       Name - 2

0300   Student's Last Name 4a         15     'See 1st Occ.'
       - 2

0310   Student's Name      4a          4     'See 1st Occ.'
       Control - 2

0315   Student's SSN - 2   4b          9     'See 1st Occ.'

0320   Qualified Expenses - 4c        12     'See 1st Occ.'
        2

0330   Student's First     4a         10     'See 1st Occ.'
       Name - 3

0340   Student's Last Name 4a         15     'See 1st Occ.'
       - 3

0350   Student's Name      4a          4     'See 1st Occ.'
       Control - 3

0355   Student's SSN - 3   4b          9     'See 1st Occ.'

0360   Qualified Expenses - 4c        12     'See 1st Occ.'
        3
```

```
FORM 8863                   Education Credits (Hope and Lifetime...

Field Identification         Form      Length   Field Description
No.                          Ref.
-----  --------------        ----      ------   -----------------

0370   Student's First       4a          10     'See 1st Occ.'
       Name - 4

0380   Student's Last Name    4a         15     'See 1st Occ.'
       - 4

0390   Student's Name         4a          4     'See 1st Occ.'
       Control - 4

0395   Student's SSN - 4      4b          9     'See 1st Occ.'

0400   Qualified Expenses -   4c         12     'See 1st Occ.'
        4

0410   Student's First        4a         10     'See 1st Occ.'
       Name - 5

0420   Student's Last Name    4a         15     'See 1st Occ.'
       - 5

0430   Student's Name         4a          4     'See 1st Occ.'
       Control - 5

0435   Student's SSN - 5      4b          9     'See 1st Occ.'

0440   Qualified Expenses -   4c         12     'See 1st Occ.'
        5

0450   Total Qualified        5          12     N              ||
       Expenses

0460   Smaller of Line 5      6          12     N              ||
       or $10,000

0470   Multiply Line 6 by     7          12     N              ||
       20%

0480   Tentative Education    8          12     N              ||
       Credits - Add Lines
       3 and 7

0490   Enter $51,000          9          12     N              ||
       ($103,000 if
       Married Filing
       Jointly)

0500   Modified AGI from      10         12     N
       1040 or 1040A

0510   Subtract Lines 10      11         12     N
       from 9
```

```
FORM 8863              Education Credits (Hope and Lifetime...

Field Identification       Form      Length  Field Description
No.                        Ref.
-----  --------------      ----      ------  -----------------

0515   Enter $10,000        12        12      N
       ($20,000 if Married
       Filing Jointly)

0520   Divide Line 11 by    13         6      R
       $10,000 (by $20,000
       if Married)

0529   Multiply Line 8 by   14        12      N
       Line 13

0540   Tax from 1040 or     15        12      N
       1040A

0550   Total 1040/1040A     16        12      N
       other credits

0560   Subtract Line 16     17        12      N
       from Line 15

0590   Education Credits    18        12      N


       Record Terminus Character          1    Value "#"
```

```
SCHEDULE K-1 PAGE 1 (FORM 8865)        Partner's Share of Income, Credits,
                                       Deductions, ..

Field Identification        Form    Length   Field Description
No.                         Ref.
----- --------------        ----    ------   ----------------

      Byte Count                       4     "0999" for Fixed;        |
                                             "nnnn" for variable
                                             format

      Start of Record Sentinel         4     Value "****"

0000  Record ID                        6     "SCHbK1"

0001  Schedule Type                    6     "8865bb"

0002  Page Number                      5     "PG01b"

0003  Taxpayer                         9     N (Primary SSN)
      Identification
      Number

0004  Filler                           1     Blank

0005  Schedule Occurrence              7     N
      Number                                 0000001 - 0000005

0010  Fiscal Year                      8     YYYYMMDD
      Beginning

0020  Fiscal Year Ending               8     YYYYMMDD

0030  Partner's                        9     N, "APPLD FOR" OR
      Identifying Number                     "FOREIGNUS"
      (EIN or SSN)

0040  Partner's Name 1                35     AN

0045  Partner's Name 2                35     AN                       |

0050  Partner's Address 1             35     AN

0055  Partner's Address 2             35     AN                       |

0060  Partner's City                  22     AN

0070  Partner's State                  2     A OR ".b"

0080  Partner's Zip Code              12     N OR nnnnnbbbbbbb
                                             OR nnnnnnnnnbbb
                                             OR BLANK

0140  Identifying Number               9     N or "FOREIGNUS"

0150  Partnership's Name 1            35     AN

0160  Partnership's Name 2            35     AN
```

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SCHEDULE K-1 PAGE 1 (FORM 8865)        Partner's Share of Income, Credits,
                                        Deductions, ..

Field  Identification      Form      Length   Field Description
No.                        Ref.
-----  --------------      ----      ------   -----------------

0170   Partnership's                   35     AN
       Address

0175   Partnership's                   35     AN                      |
       Address 2

0180   Partnership's City              22     AN

0190   Partnership's State              2     A OR ".b"

0200   Partnership's Zip               12     N or nnnnnbbbbbbb
       Code                                     or nnnnnnnnnbbb
                                                or blank

0210   Partner's % Of       (a)         6     R
       Profits Beginning
       Of Tax Year

0220   Partner's % Of       (b)         6     R
       Profits End Of Tax
       Year

0230   Partner's % Of       (a)         6     R
       Capital Beginning
       Of Tax Year

0240   Partner's % Of       (b)         6     R
       Capital End Of Tax
       Year

0250   Partner's % Of       (a)         6     R
       Deductions
       Beginning Of Tax
       Year

0260   Partner's % Of       (b)         6     R
       Deductions End Of
       Tax Year

0270   Partner's % Of       (a)         6     R
       Losses Beginning Of
       Tax Year

0280   Partner's % Of       (b)         6     R
       Losses End Of Tax
       Year

0290   Capital Account At   (a)        12     N
       Beginning Of Year
```

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     SCHEDULE K-1 PAGE 1 (FORM 8865)      Partner's Share of Income, Credits,
                                          Deductions, ..

     Field  Identification      Form    Length   Field Description
     No.                        Ref.
     -----  --------------      ----    ------   ----------------

     0300   Capital Contributed  (b)      12      N
            During Year

     0310   Partner's Share      (c)      12      N

     0320   Withdrawals And      (d)      12      N
            Distribution

     0330   Capital Account At   (e)      12      N
            End Of Year

     0340   Ordinary Income      1        12      N
            (Loss) From Trade
            Or Business

    @0345   More Than One Trade  1         6      "STMbnn" or blank

     0350   Net Income (Loss)    2        12      N
            From Rental Real
            Estate

    @0355   More Than One Real   2         6      "STMbnn" or blank
            Estate Rental
            Activity

     0360   Net Income (Loss)    3        12      N
            From Other Rental
            Activities

    @0365   More Than One        3         6      "STMbnn" or blank
            Rental Activity

     0370   Interest             4a       12      N

     0375   Qualified Dividends  4b(1)    12      N                     |

     0380   Total Ordinary       4b(2)    12      N                     |
            Dividends

     0390   Royalties            4c       12      N

     0395   Net S-T Post-May 5   4d(1)    12      N                     |
            Capital Gain (Loss)

     0400   Net S-T Entire Year  4d(2)    12      N                     |
            Capital Gain (Loss)

     0405   Net L-T Post-May 5   4e(1)    12      N                     |
            Capital Gain (Loss)
```

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    SCHEDULE K-1 PAGE 1 (FORM 8865)        Partner's Share of Income, Credits,
                                           Deductions, ..

    Field  Identification      Form      Length    Field Description
    No.                        Ref.
    -----  --------------      ----      ------    ----------------

    0410   Net L-T Entire Year  4e(2)       12      N                      |
           Capital Gain (Loss)
           Total

                                                                        --|
                                                                        --|
                                                                        --||
    0430   Other Portfolio      4f          12      N
           Income (Loss)

   @0435   Attach Statement     4f           6      "STMbnn" or blank
           Other Porfolio Info

    0440   Guaranteed Payments  5           12      N
           To Partner

    0450   Net Section 1231     6           12      N                     ||
           Post-May 5 Gain
           (Loss)

    0455   Net Section 1231     6b           6      N                     ||
           Entire Year Gain
           (Loss)

    0460   Other Income (Loss)  7           12      N

   @0465   Attach Schedule of   7            6      "STMbnn" or blank
           Other Income

    0470   Charitable           8           12      N
           Contributions

   @0475   Attach Schedule of   8            6      "STMbnn" or blank
           Charitable
           Contributions

    0480   Section 179 Expense  9           12      N
           Deduction

    0490   Deductions Related   10          12      N
           To Portfolio Income

   @0495   Attach Schedule of   10           6      "STMbnn" or blank
           Portfolio Deductions

    0500   Other Deductions     11          12      N

   @0505   Attach Schedule of   11           6      "STMbnn" or blank
           Other Deductions
```

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   SCHEDULE K-1 PAGE 1 (FORM 8865)        Partner's Share of Income, Credits,
                                          Deductions, ..

   Field  Identification       Form      Length    Field Description
   No.                         Ref.
   -----  --------------       ----      ------    ----------------

   0510   Low Income Housing    12a(1)      12     N
          Credit 42(J)(5)

  @0515   Line 12a(1)           12a(1)       6     "STMbnn" or blank
          Attachment

   0520   Low Income Housing    12a(2)      12     N
          Credit Other

  @0525   Line 12a(2)           12a(2)       6     "STMbnn" or blank
          Attachment

  *0545   Form 3468 Line        12b          6     AN or "STMbnn" or blank
          Reference

  +0550   Qualified             12b         12     N
          Rehabilitation
          Expenditures

  +0555   Type of Expenditures  12b         15     AN

   0557   Statement Reference   12b          6     Blank
          - BMF Use Only

  *0560   Credits Related To    12c         12     N or "STMbnn" or blank
          Rental Real Estates
          Activities

  +0565   Identify Type Of      12c         15     AN
          Rental Credits

   0567   Statement Reference   12c          6     Blank
          - BMF Use Only

  *0570   Credits Related To    12d         12     N or "STMbnn" or blank
          Other Rental
          Activities

  +0575   Identify Type Of      12d         15     AN
          Other Rental Credits

   0577   Statement Reference   12d          6     Blank
          - BMF Use Only

  *0580   Other Credits         13          12     N or  "STMbnn" or blank

  +0585   Identify Type Of      13          15     AN
          Other Credits

   0587   Statement Reference   13           6     Blank
          - BMF Use Only
```

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SCHEDULE K-1 PAGE 1 (FORM 8865)        Partner's Share of Income, Credits,
                                       Deductions, ..

Field Identification       Form      Length   Field Description
No.                        Ref.
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@0590  Schedule K-1 Page 1               6     "STMbnn" or blank
       Global Statement


       Record Terminus Character         1     Value "#"
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FORM 4797 PAGE 1              Sales of Business Property

Field Identification        Form     Length  Field Description
No.                         Ref.
----- --------------        ----     ------  -----------------

      Byte Count                       4     "0868" for Fixed;      |
                                             "nnnn" for variable
                                             format

      Start of Record Sentinel         4     Value "****"

0000  Record ID                        6     "FRMbbb"

0001  Form Number                      6     "4797bb"

0002  Page Number                      5     "PG01b"

0003  Taxpayer                         9     N (Primary SSN)
      Identification
      Number

0004  Filler                           1     blank

0005  Form Occurrence                  7     N
      Number                                 0000001

0030  Current Year Gross    1         12     N
      Proceeds

*0040 Property Desc 1       2a(1)      15     AN or "STMbnn"

+0050 Date Acquired 1       2b(1)       8     YYYYMMDD or "INHERIT" or
                                              blank

+0060 Date Sold 1           2c(1)       8     YYYYMMDD

+0070 Gross Sales Price 1   2d(1)      12     N or "LIKE-KIND"

+0080 Depreciation Allwd 1  2e(1)      12     N

+0090 Cost/Other Basis 1    2f(1)      12     N

+0095 Property Gain/Loss 1  2g(1)      12     N

*+0100 Post-May 5 Gain/     2h(1)      12     N or "STMbnn"        |
       Loss 1

0120  Property Desc 2       2a(2)      15     AN

0130  Date Acquired 2       2b(2)       8     YYYYMMDD or "INHERIT" or
                                              blank

0140  Date Sold 2           2c(2)       8     YYYYMMDD

0150  Gross Sales Price 2   2d(2)      12     N or "LIKE-KIND"

0160  Depreciation Allwd 2  2e(2)      12     N
```

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FORM 4797 PAGE 1            Sales of Business Property

Field Identification      Form      Length  Field Description
No.                       Ref.
-----  --------------     ----      ------  -----------------

0170   Cost/Other Basis 2  2f(2)      12    N

0175   Property Gain/Loss 2  2g(2)    12    N

0180   Post-May 5 Gain/    2h(2)      12    N                    |
       Loss 2

0200   Property Desc 3     2a(3)      15    AN

0210   Date Acquired 3     2b(3)       8    YYYYMMDD or "INHERIT" or
                                             blank

0220   Date Sold 3         2c(3)       8    YYYYMMDD

0230   Gross Sales Price 3  2d(3)      12    N or "LIKE-KIND"

0240   Depreciation Allwd 3  2e(3)    12    N

0250   Cost/Other Basis 3  2f(3)      12    N

0255   Property Gain/Loss 3  2g(3)    12    N

0256   Post-May 5 Gain/    2h(3)      12    N                      |
       Loss 3

                                                              --|
                                                              --|
                                                              --|
                                                              --|
                                                              --|
                                                              --|
                                                              --|
0340   Post-May 5 Gain/    2h(4)      12    N                      |
       Loss 4

0440   Gain/Loss (Form     3(g)       12    N
       4684 Sec B Gain)

0445   Post-May 5 Gain/    3(h)       12    N                    |
       Loss (Form 4684 Sec
       B Gain)

0450   Gain/Loss (Form     4(g)       12    N
       6252 Sec 1231)

0455   Post-May 5 Gain/    4(h)       12    N                    |
       Loss (Form 6252 Sec
       1231)

0456   Gain/Loss (Form     5(g)       12    N or blank
       8824 Sec 1231)
```

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FORM 4797 PAGE 1          Sales of Business Property

Field  Identification     Form      Length  Field Description
No.                       Ref.
-----  --------------     ----      ------  -----------------

0460   Post-May 5 Gain/   5(h)        12    N                        |
       Loss (Form 8824 Sec
       1231)

0461   Gain from Part III 6(g)        12    N

0465   Post-May 5 Gain/   6(h)        12    N                        |
       Loss from Part III

0482   Tot Property Gain/ 7(g)        12    N
       Loss

0490   Tot Post-May 5 Gain/ 7(h)      12    N                        |
       Loss

0500   Nonrecaptured Net  8(g)        12    N
       Sec 1231 Prior Year
       Losses

0510   Post-May 5 Net Sec 8(h)        12    N                        |
       1231 Prior Yr Loss

0511   Tot Gain/Loss (Sec 9(g)        12    N
       1231 Recapture)

0515   Tot Post-May 5 gain/ 9(h)      12    N                        |
       Loss (Sec 1231
       Recap)

*0520  Property Held Desc 1  10a(1)    15    AN or "STMbnn"

+0530  Date Acquired 1    10b(1)       8    YYYYMMDD or "INHERIT" or
                                            blank

+0540  Date Sold 1        10c(1)       8    YYYYMMDD

+0550  Gross Sales Price 1 10d(1)     12    N

+0560  Depreciation Allwd 1 10e(1)    12    N

+0570  Cost/Other Basis 1 10f(1)      12
                                            N
+0575  Property Held Gain/ 10g(1)     12    N
       Loss 1

0600   Property Held Desc 2  10a(2)   15    AN

0610   Date Acquired 2    10b(2)       8    YYYYMMDD or "INHERIT" or
                                            blank

0620   Date Sold 2        10c(2)       8    YYYYMMDD
```

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FORM 4797 PAGE 1          Sales of Business Property

Field Identification      Form      Length  Field Description
No.                       Ref.
-----  --------------     ----      ------  ----------------

0630   Gross Sales Price 2  10d(2)     12    N

0640   Depreciation Allwd 2  10e(2)    12    N

0650   Cost/Other Basis 2   10f(2)     12    N

0655   Property Held Gain/  10g(2)     12    N
       Loss 2

0680   Property Held Desc 3  10a(3)    15    AN

0690   Date Acquired 3      10b(3)      8    YYYYMMDD or "INHERIT" or
                                              blank

0700   Date Sold 3          10c(3)      8    YYYYMMDD

0710   Gross Sales Price 3  10d(3)     12    N

0720   Depreciation Allwd 3  10e(3)    12    N

0730   Cost/Other Basis 3   10f(3)     12
                                             N
0735   Property Held Gain/  10g(3)     12    N
       Loss 3

                                                            --|
                                                            --|
                                                            --|
                                                            --|
                                                            --|
                                                            --|
                                                            --|

0925   Total Ordinary Loss  11(g)      12    N

0930   Total Property Gain  12(g)      12    N
       or Nonrecap Loss
       Part I

0940   Gain from Part III   13(g)      12    N
       Summary

0948   PAL Indicator        14          3    "PAL" or blank

0955   Net Gain/Loss from   14(g)      12    N
       Form 4684

0970   Ordinary Gain from   15(g)      12    N
       Form 6252

0974   Form 8824 Ordinary   16(g)      12    N or blank
       Gain/Loss for
       Entire Yr
```

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FORM 4797 PAGE 1              Sales of Business Property

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  -----------------

0980  Recapture Sec 179     17(g)       12    N

1010  Net Ordinary Gain/    18(g)       12    N
      Loss

1020  Form 4684 Loss        18b(1)      12    N

1030  Redetermined Gain/    18b(2)      12    N
      Loss


      Record Terminus Character          1    Value "#"
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```
FORM 5074                     Allocation of Individual Inc Tax to
                              Guam or CNMI

       Field Identification      Form       Length  Field Description
       No.                       Ref.
       -----  --------------     ----       ------  ----------------

              Byte Count                        4   "0859" for Fixed;

|                                                   "nnnn" for variable
                                                    format

              Start of Record Sentinel          4   Value "****"

       0000   Record ID                         6   "FRMbbb"

       0001   Form Number                       6   "5074bb"

       0002   Page Number                       5   "PG01b"

       0003   Taxpayer                          9   N (Primary SSN)
              Identification
              Number

       0004   Filler                            1   blank

       0005   Form Occurrence                   7   N
              Number                                0000001

       0120   Wages, Salaries,     1           12   N
              Tips (Guam)

       0125   Wages, Salaries,     1           12   N
              Tips (CNMI)

       0130   Taxable Interest     2           12   N
              (Guam)

       0135   Taxable Interest     2           12   N
              (CNMI)

       0140   Ordinary Dividends   3           12   N
              (Guam)

       0145   Ordinary Dividends   3           12   N
              (CNMI)

       0150   Refunds, Credits/    4           12   N
              Offsets & Local Inc
              Taxes (Guam)

       0155   Refunds, Credits/    4           12   N
              Offsets & Local Inc
              Taxes (CNMI)

       0160   Alimony Received     5           12   N
              (Guam)
```

```
FORM 5074                    Allocation of Individual Inc Tax to
                             Guam or CNMI

Field Identification         Form      Length  Field Description
No.                          Ref.
----- --------------         ----      ------  -----------------

0165  Alimony Received       5         12      N
      (CNMI)

0170  Business Income or     6         12      N
      Loss (Guam)

0175  Business Income or     6         12      N
      Loss (CNMI)

0180  Capital Gain or        7         12      N
      Loss (Guam)

0185  Capital Gain or        7         12      N
      Loss (CNMI)

0190  Other Gains or         8         12      N
      Losses (Guam)

0195  Other Gains or         8         12      N
      Losses (CNMI)

0200  IRA Distributions      9         12      N
      (Taxable Amt) (Guam)

0205  IRA Distributions      9         12      N
      (Taxable Amt) (CNMI)

0210  Pensions &             10        12      N
      Annuities (Taxable
      Amt) (Guam)

0215  Pensions &             10        12      N
      Annuities (Taxable
      Amt) (CNMI)

0220  Rental Real Estate,    11        12      N
      Royalties etc.
      (Guam)

0225  Rental Real Estate,    11        12      N
      Royalties etc.
      (CNMI)

0230  Farm Income or Loss    12        12      N
      (Guam)

0235  Farm Income or Loss    12        12      N
      (CNMI)

0240  Unemployment           13        12      N
      Compensation (Guam)
```

```
   FORM 5074                    Allocation of Individual Inc Tax to
                                Guam or CNMI

   Field Identification        Form      Length  Field Description
   No.                         Ref.
   -----  --------------       ----      ------  -----------------

   0245   Unemployment         13        12      N
          Compensation (CNMI)

   0250   Social Security      14        12      N
          Benefits (Taxable
          Amt) (Guam)

   0255   Social Security      14        12      N
          Benefits (Taxable
          Amt) (CNMI)

  *0260   Type of Other        15        12      AN or "STMbnn"
          Income (Guam)

  +0263   Amount of Other      15        12      N
          Income (Guam)

  *0265   Type of Other        15        12      AN or "STMbnn"
          Income (CNMI)

  +0275   Amount of Other      15        12      N
          Income (CNMI)

   0280   Total Income (Guam)  16        12      N

   0285   Total Income (CNMI)  16        12      N

   0287   Educator Expenses    17        12      N
          (Guam)

   0288   Educator Expenses    17        12      N
          (CNMI)

   0290   IRA Deduction (Guam) 18        12      N

   0295   IRA Deduction (CNMI) 18        12      N

   0300   Student Loan         19        12      N
          Interest Deduction
          (GUAM)

   0305   Student Loan         19        12      N
          Interest Deduction
          (CNMI)

   0307   Tuition and Fees     20        12      N
          Deduction (Guam)

   0308   Tuition and Fees     20        12      N
          Deduction (CNMI)
```

```
FORM 5074                     Allocation of Individual Inc Tax to
                              Guam or CNMI

      Field Identification    Form      Length  Field Description
No.                           Ref.
-----  --------------         ----      ------  -----------------
                                                            --|
                                                            --|
0320   Moving Expenses        21        12      N             |
       (Guam)

0325   Moving Expenses        21        12      N             |
       (CNMI)

0330   One-Half of Self-      22        12      N             |
       Employment Tax
       (Guam)

0335   One-Half of Self-      22        12      N             |
       Employment Tax
       (CNMI)

0340   Self-Employed          23        12      N             |
       Health Insurance
       Deduction (Guam)

0345   Self-Employed          23        12      N             |
       Health Insurance
       Deduction (CNMI)

0350   Self-Employed SEP,     24        12      N             |
       SIMPLE & Qualified
       Plans (Guam)

0355   Self-Employed SEP,     24        12      N             |
       SIMPLE & Qualified
       Plans (CNMI)

0360   Early Withdrawal       25        12      N             |
       Penalty (Guam)

0365   Early Withdrawal       25        12      N             |
       Penalty (CNMI)

0370   Alimony Paid (Guam)    26        12      N             |

0375   Alimony Paid (CNMI)    26        12      N             |

0380   Total Deductions       27        12      N             |
       (Guam)

0385   Total Deductions       27        12      N             |
       (CNMI)

0390   Adjusted Gross         28        12      N             |
       Income (Guam)
```

```
FORM 5074                        Allocation of Individual Inc Tax to
                                 Guam or CNMI

     Field Identification        Form      Length  Field Description
     No.                         Ref.
     ----- --------------        ----      ------  -----------------

     0395  Adjusted Gross        28          12    N                     |
           Income (CNMI)

     0400  Payments on           29          12    N                     |
           Estimated Tax
           Return Filed with
           Guam

     0405  Payments on           29          12    N                     |
           Estimated Tax
           Return Filed with
           CNMI

     0410  Inc Tax Withheld      30          12    N                     |
           From US Gov
           Civilian Wages
           (Guam)

     0415  Inc Tax Withheld      30          12    N                     |
           From US Gov
           Civilian Wages
           (CNMI)

     0420  Inc Tax Withheld      31          12    N                     |
           From US Armed
           Forces Wages (Guam)

     0425  Inc Tax Withheld      31          12    N                     |
           From US Armed
           Forces Wages (CNMI)

     0430  Inc Tax Withheld      32          12    N                     |
           From Wages Earned
           in Guam

     0435  Inc Tax Withheld      32          12    N                     |
           From Wages Earned
           in CNMI

     0440  Total Payments        33          12    N                     |
           (Guam)

     0445  Total Payments        33          12    N                     |
           (CNMI)


           Record Terminus Character          1    Value "#"
```